

CITY OF LAS VEGAS

REVENUE REPORT

SECOND QUARTER FY 2005



December 31, 2004

City of Las Vegas
Quarterly Revenue Report
Fiscal Year 2004-2005

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FY2005 Second Quarter Revenue Highlights

General Fund revenues through the second quarter of FY2005 increased \$18.51 million—11.6%. The second quarter of FY2004 had an increase of 8.3% compared to the same period in FY2003. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues increased 14.4% (approximately \$9.8 million). Consolidated tax, which accounts for 97% of the revenue in the category, increased 15.4% (approximately \$10 million). For the period of July through October (see page four for details), State taxable sales and sales in Clark County increased 15.7% and 17.8%--respectively.
- Taxes through the second quarter of FY2005 increased 12.7% (approximately \$5.2 million) compared to the prior year. An increase in assessed valuation was responsible for the upswing in the category.
- Licenses and Permits increased 12.5% (approximately \$3.8 million) through the second quarter of FY2005. Business Licenses increased 12.1% (approximately \$700 thousand)--more business activity was noted for the line item. Franchise fees increased 14.88% (\$2.9 million)—the large increase was mainly due to a new line item in the category.
- Charges for Services had a modest decrease of -2.5% (\$333 thousand) through the second of FY2005. Corrections Charges declined -9.4% (\$478 thousand) due to fewer beds rented to Federal and Clark County inmates. Municipal Court Charges decreased -23.0% (approximately \$445 thousand) due to procedural changes, as well as, a decline in the number of transactions. On the upside, EMS Transports increased 138.7% (approximately \$627 thousand) due to a 108% increase in the number of transports.
- Fines and Forfeits increased a stagnant 0.3% (\$20 thousand) through the second quarter of FY2005. The stagnant growth can be attributed to fewer transactions.
- Interest Earnings increased 400% (approximately \$100 thousand) due to an increase in the investment pool balance and slightly higher interest rates.

Selected Enterprise Fund Revenue:

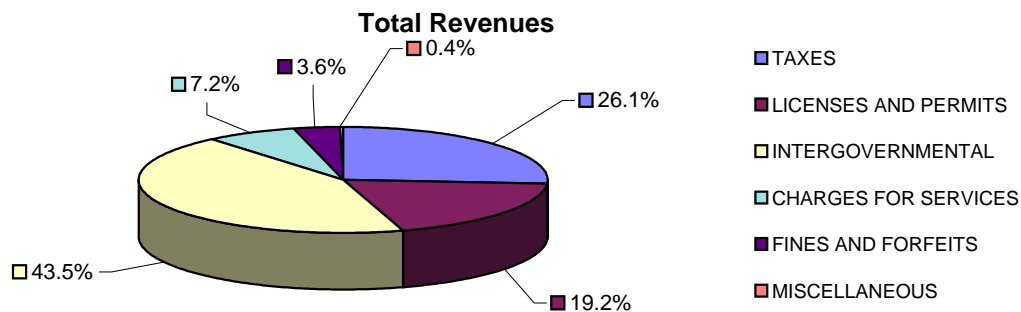
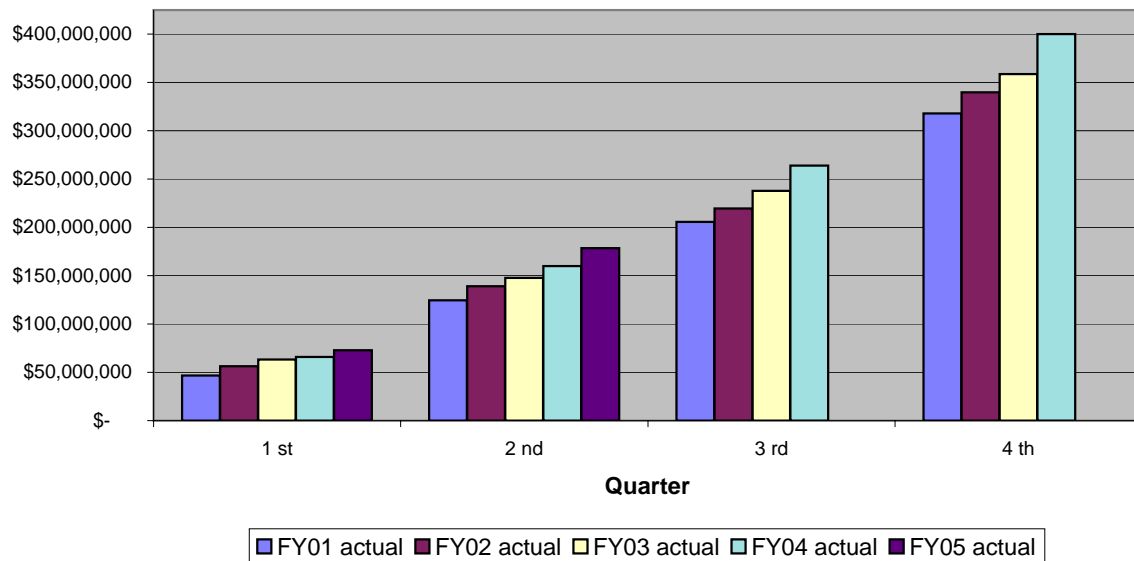
- Building permits decreased -22.9% (approximately \$1.6 million) through the second quarter of FY2005. The decrease was due to lower construction valuations and less permits issued.
- Sewer Connection fees declined -16.4% (approximately \$1.3 million) through the second quarter of FY2005. The decrease was due to fewer sewer connections compared to the prior year (37% fewer).
- Parking revenues increased 7.56%.

GENERAL FUND REVENUE SUMMARY

TOTAL REVENUES						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 46,747,334	\$ 56,349,165	\$ 63,225,982	\$ 66,011,316	\$ 72,766,346	
2 nd	124,521,273	139,251,895	147,684,757	159,903,413	178,409,856	
3 rd	205,683,909	219,591,264	237,826,840	264,023,500	-	
4 th	317,866,620	339,742,385	358,840,916	400,290,953	-	421,271,100

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	15%	17%	18%	16%	17%
2nd qtr/4th qtr	39%	41%	41%	40%	42%
3rd qtr/4th qtr	65%	65%	66%	66%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

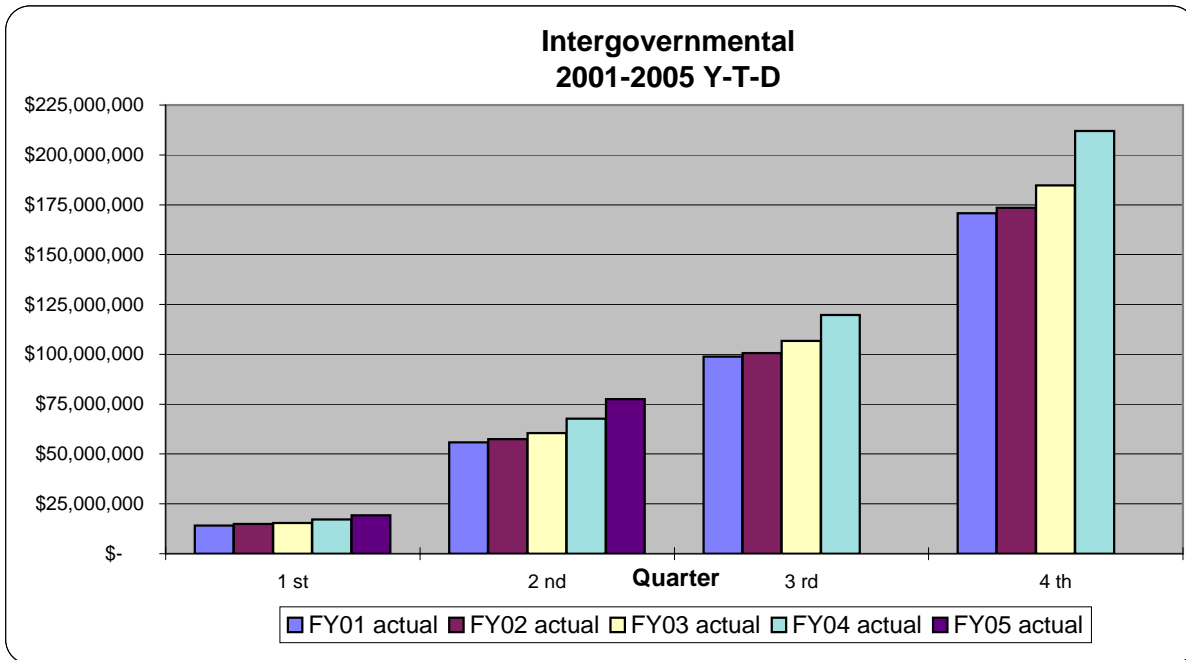
**Total Revenue
2001-2005 Y-T-D**



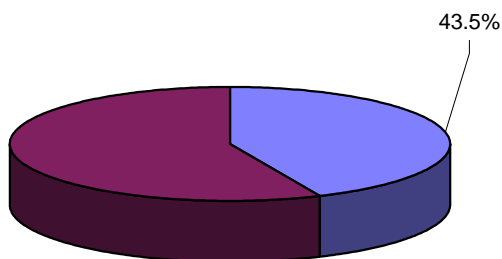
GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

INTERGOVERNMENTAL						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 14,059,244	\$ 14,993,818	\$ 15,477,006	\$ 17,137,759	\$ 19,266,691	
2 nd	55,904,533	57,431,126	60,542,304	67,773,787	77,545,085	
3 rd	98,797,577	100,560,447	106,690,624	119,642,565	-	
4 th	170,721,301	173,439,100	184,743,832	211,970,151	-	215,366,000

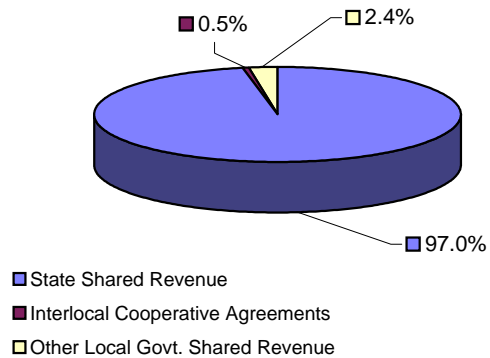
<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	8%	9%	8%	8%	9%
2nd qtr/4th qtr	33%	33%	33%	32%	36%
3rd qtr/4th qtr	58%	58%	58%	56%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Intergovernmental as a % of Total
Revenue**



Intergovernmental by Subcategories



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

STATE SHARED REVENUES						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 12,831,160	\$ 13,710,947	\$ 14,215,596	\$ 15,970,591	\$ 17,960,309	
2 nd	53,346,191	54,760,798	57,961,758	65,226,868	75,242,781	
3 rd	94,828,669	96,541,345	102,909,914	115,935,255	-	
4 th	165,285,873	167,791,409	179,329,660	206,945,421	-	209,875,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	8%	8%	8%	8%	9%
2nd qtr/4th qtr	32%	33%	32%	32%	36%
3rd qtr/4th qtr	57%	58%	57%	56%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

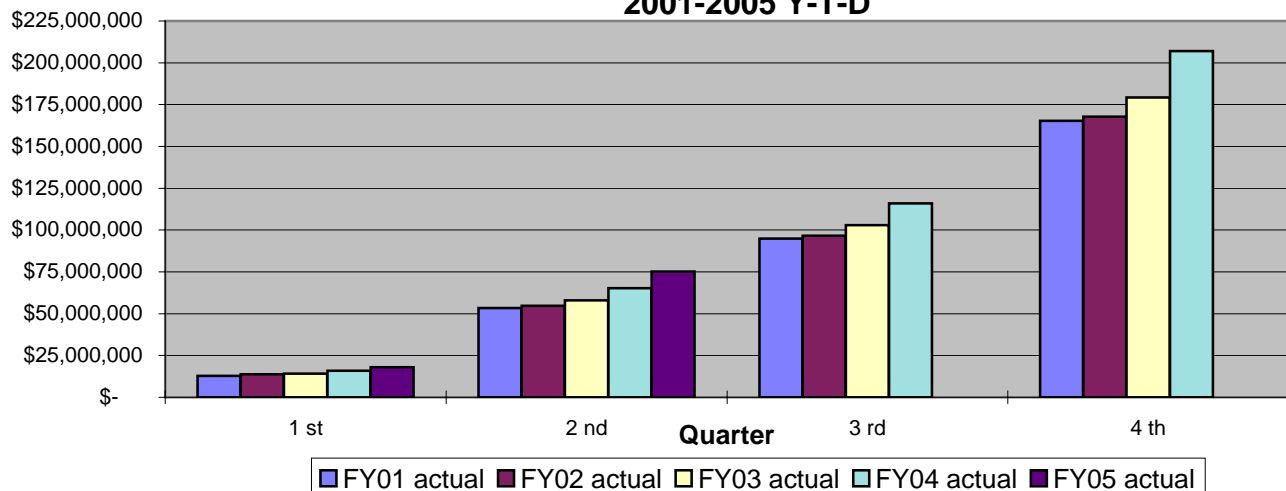
Trend Analysis--State Shared Revenues

State Shared Revenues increased \$10,015,913 (15.36%) through the second quarter of FY2005 compared to the same period in the prior year. Taxable sales, through December of 2004, increased 15.5% for the State as a whole. In Clark County (through December), taxable sales increased 16.1% while Washoe County increased 12.5%.

As a side note, the second quarter year-to-date figure consists of four months of revenue (July-October). The Consolidated Tax Distribution for each month is not received until two months after the end of the month. Consequently, the distribution from the State, for November and December, will not be received until January and February--respectively.

Consolidated tax, which consists of six different revenue sources, accounts for the majority of the revenue in the category. The six revenue sources are pooled at the County level and are distributed (by the State Treasurers office) to the local governments under a two tiered formula. A base amount of revenue was initially established under the 1997 legislature and it has been adjusted each calendar year by the change in CPI to create the ensuing year base allocation. Accordingly, the City receives a base monthly allocation (calculated by the increase in CPI applied to prior years total distributions) and any excess collections above the base amount. Any excess collections are distributed based on a formula that incorporates population and growth statistics. The increase in the CPI used to calculate FY2005 base amounts was 1.9%.

**State Shared Revenues
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

INTERLOCAL COOPERATIVE AGREEMENTS

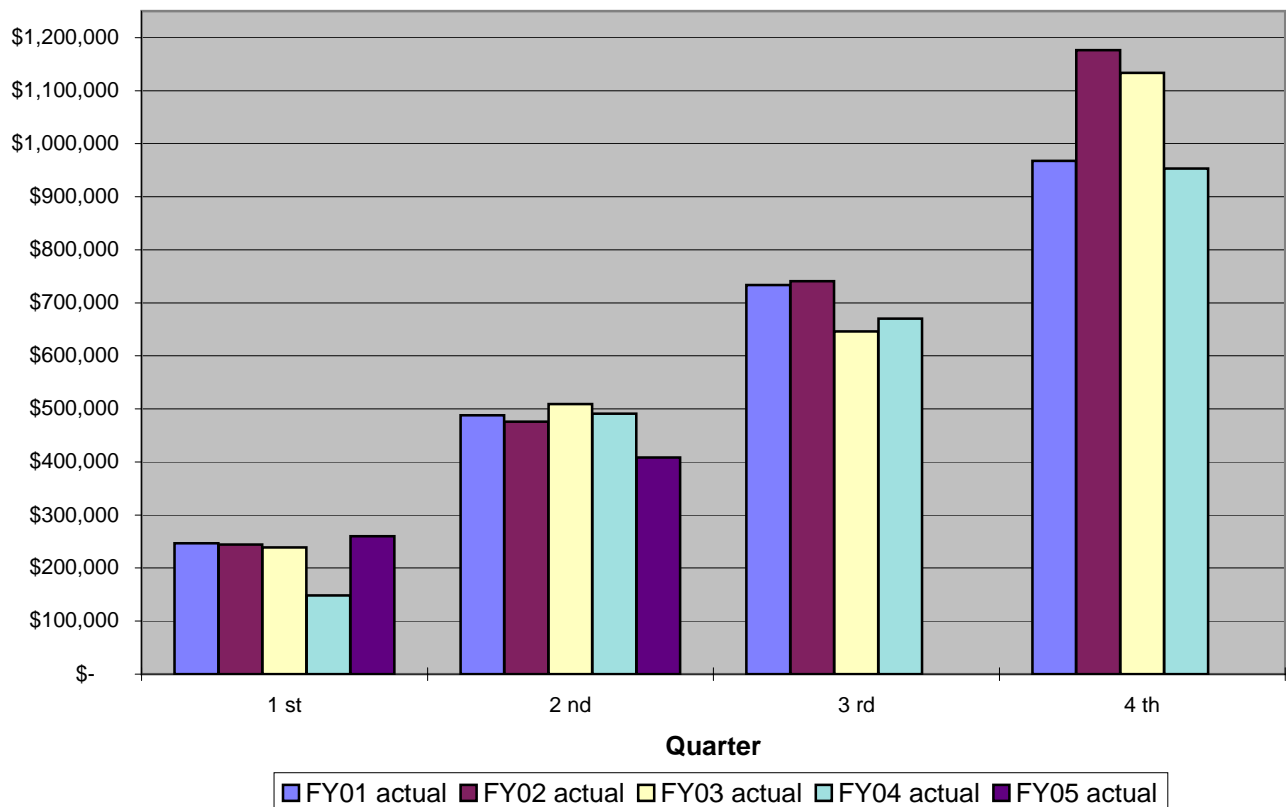
		FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter							
1 st	\$	246,625	\$ 244,426	\$ 239,035	\$ 148,648	\$ 260,177	
2 nd		487,773	476,241	509,201	490,954	408,214	
3 rd		733,714	740,548	646,200	670,279	-	
4 th		967,823	1,176,239	1,133,355	953,075	-	1,247,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	25%	21%	21%	16%	21%
2nd qtr/4th qtr	50%	40%	45%	52%	33%
3rd qtr/4th qtr	76%	63%	57%	70%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Interlocal Cooperative Agreements

Interlocal agreements decreased \$82,740 (-16.85%) through the second quarter of FY2005 compared to the same period in the prior year. Reimbursed From Other Governments is the lone item in the category. The decline in revenue can be attributed to a timing variance for reimbursements from the County for the operating costs of the DTC--the billing was slightly behind. Specifically, there was one less payment received from the County compared to the prior year.

**Interlocal Cooperative Agreements
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

OTHER LOCAL GOVT. SHARED REVENUES

		FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter							
1 st	\$	981,459	\$ 1,038,445	\$ 1,022,375	\$ 1,018,520	\$ 1,046,205	
2 nd		2,070,569	2,194,087	2,071,345	2,055,965	1,894,090	
3 rd		3,235,194	3,278,554	3,134,510	3,037,031	-	
4 th		4,467,605	4,471,452	4,280,817	4,071,655	-	4,244,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	22%	23%	24%	25%	25%
2nd qtr/4th qtr	46%	49%	48%	50%	45%
3rd qtr/4th qtr	72%	73%	73%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

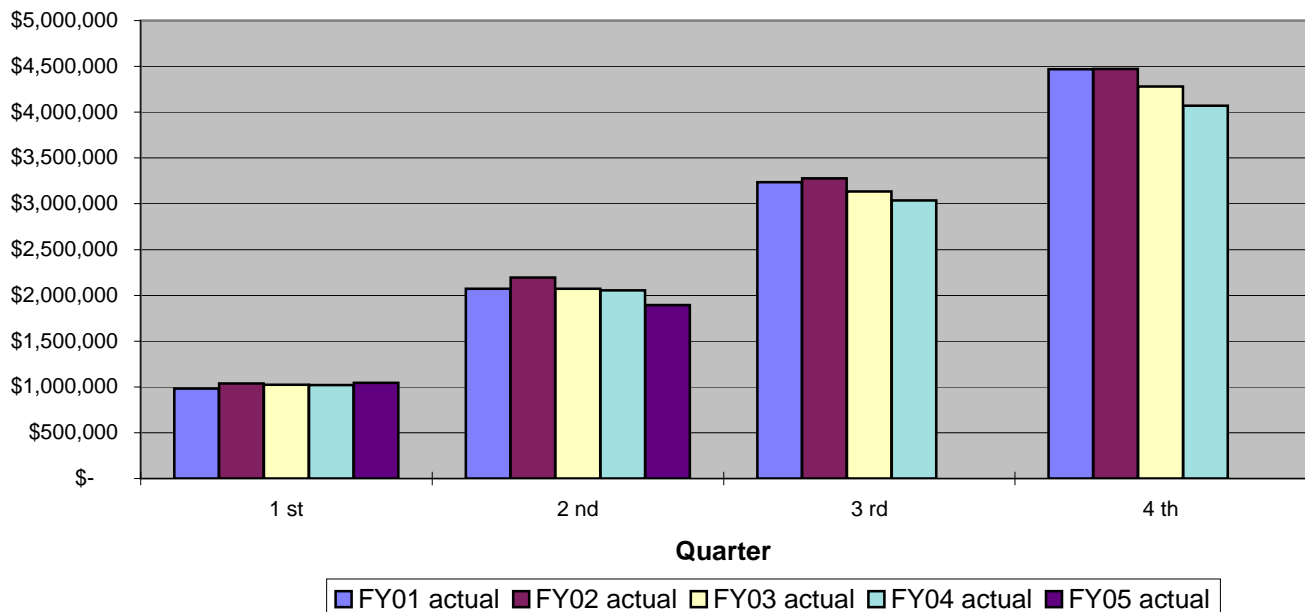
Trend Analysis--Other Local Govt. Shared Revenues

Revenue through the second quarter of FY2005 decreased \$161,875 (-7.87%) compared to the same period in the prior year. The revenue category consists of County Gaming Licenses and Payment in Lieu of Taxes (PILT). PILT showed no activity during the quarter.

The County collects gaming taxes from various City gambling establishments and subsequently distributes the proceeds to the City. County Gaming Licenses are levied upon the casino on a monthly basis per slot machine, per table game, and other miscellaneous games at varying rates depending on the type of game. These fees are paid quarterly in advance.

A review of the Gaming Control Boards "Gaming Revenue Report", for the three month period ending November 30, 2004, indicated that the number of games/tables and slot machines in the downtown Las Vegas area declined (-3.07%) and (-13.71%)--respectively.

**Other Local Govt. Shared Revenues
2001-2005 Y-T-D**

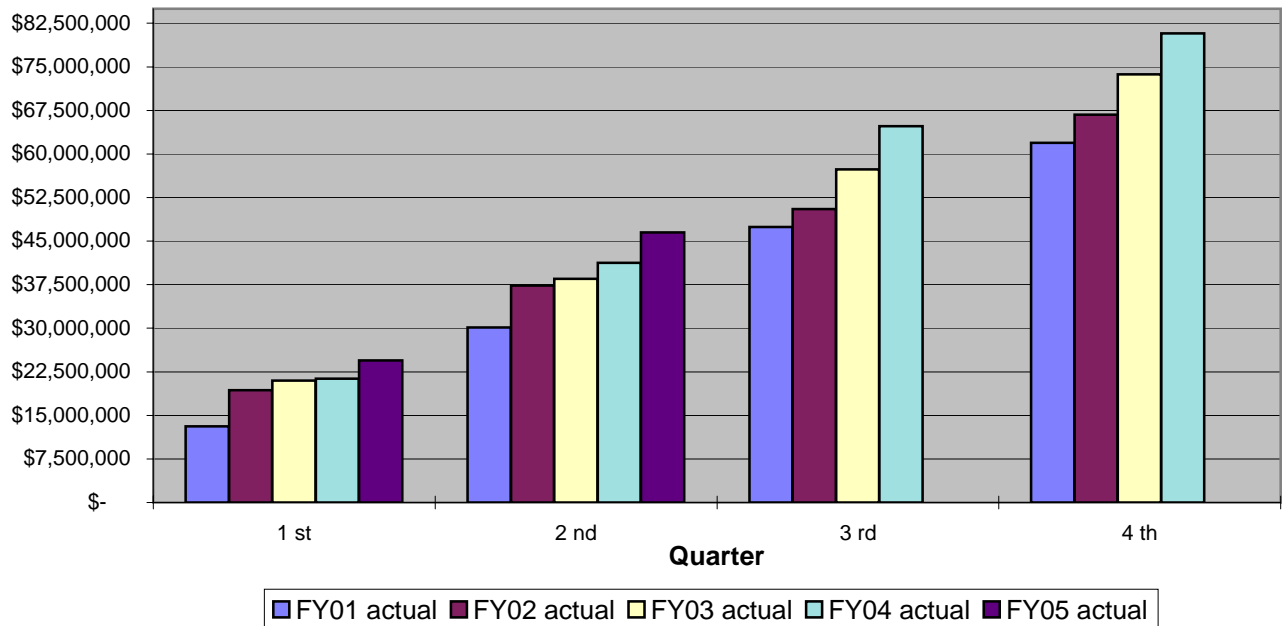


GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

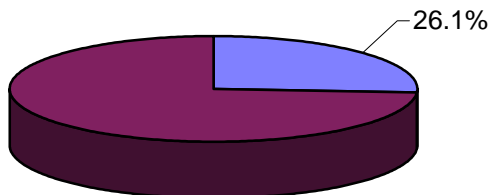
TAXES	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 13,124,732	\$ 19,360,377	\$ 21,002,410	\$ 21,303,695	\$ 24,485,783	
2 nd	30,138,410	37,372,511	38,507,478	41,265,151	46,493,604	
3 rd	47,411,855	50,514,654	57,363,924	64,764,145	-	
4 th	61,911,810	66,750,784	73,706,180	80,769,902	-	87,991,100

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	21%	29%	28%	26%	28%
2nd qtr/4th qtr	49%	56%	52%	51%	53%
3rd qtr/4th qtr	77%	76%	78%	80%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

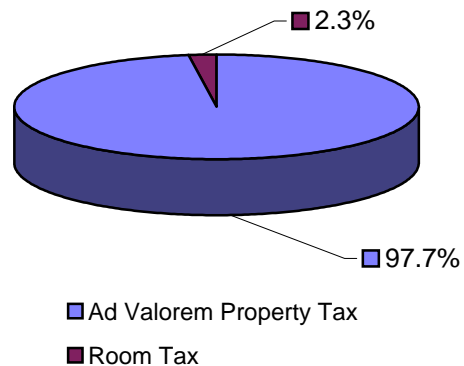
**Taxes
2001-2005 Y-T-D**



Taxes as a % of Total Revenue



Taxes by Subcategories



GENERAL FUND REVENUE CATEGORY- TAXES

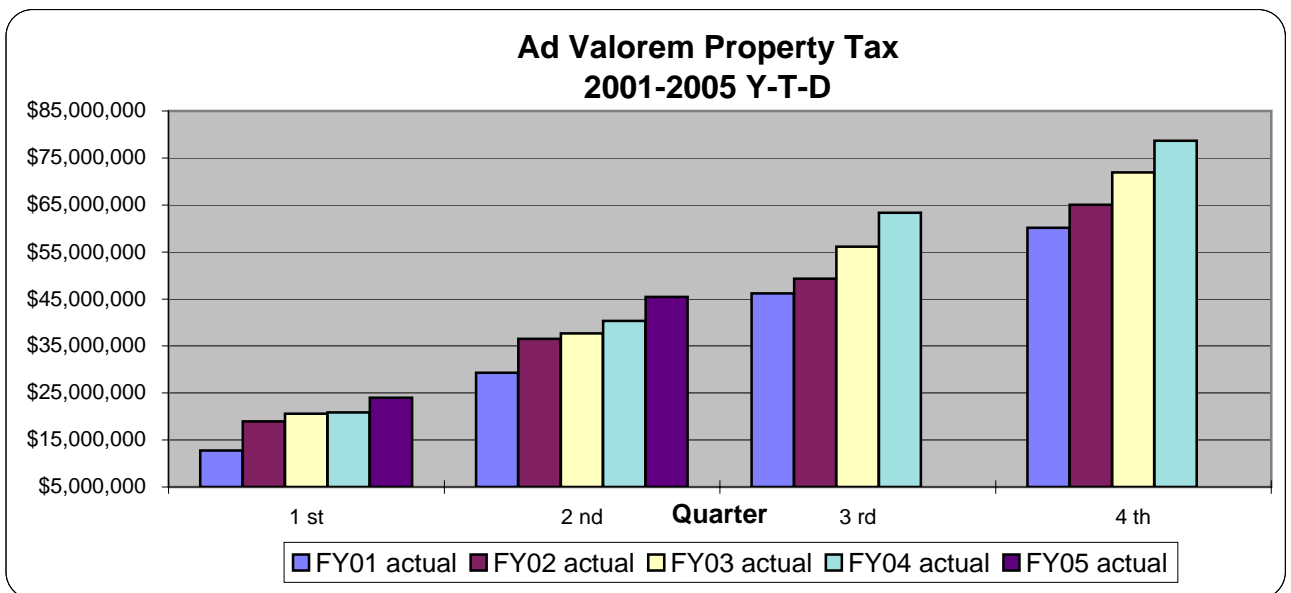
AD VALOREM PROPERTY TAX						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 12,736,358	\$ 18,957,092	\$ 20,598,256	\$ 20,841,461	\$ 23,996,983	
2 nd	29,295,023	36,550,902	37,665,735	40,312,121	45,427,546	
3 rd	46,157,863	49,324,094	56,100,346	63,322,878	-	
4 th	60,147,455	65,038,115	71,930,452	78,698,655	-	86,033,100

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	21%	29%	29%	26%	28%
2nd qtr/4th qtr	49%	56%	52%	51%	53%
3rd qtr/4th qtr	77%	76%	78%	80%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Assessed Value and Ad Valorem Tax Rate Trend Analysis:					
	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>
Allowed Tax Rate	0.8152	0.8502	0.8508	0.8556	0.8594
Tax Rate Levied	0.6765	0.6765	0.6765	0.6765	0.6765
% = levied/allowable	83%	80%	80%	79%	79%
Assessed Valuation	8.9 billion	9.5 billion	10.6 billion	11.48 billion	12.72 billion
% change from prior year	7.31%	6.36%	11.85%	8.28%	10.80%

Trend Analysis--Ad Valorem Property Tax

Through the second quarter of FY2005 Ad Valorem Property Tax increased \$5,115,425 (12.69%) compared to the same period in the prior year. The allowable tax rate increased 0.44%, the tax rate levied remained the same (at 0.6765), and assessed value increased 10.8% (from 11.48 billion to 12.72 billion). So, the rise in revenue can be attributed to the increase in assessed valuation.



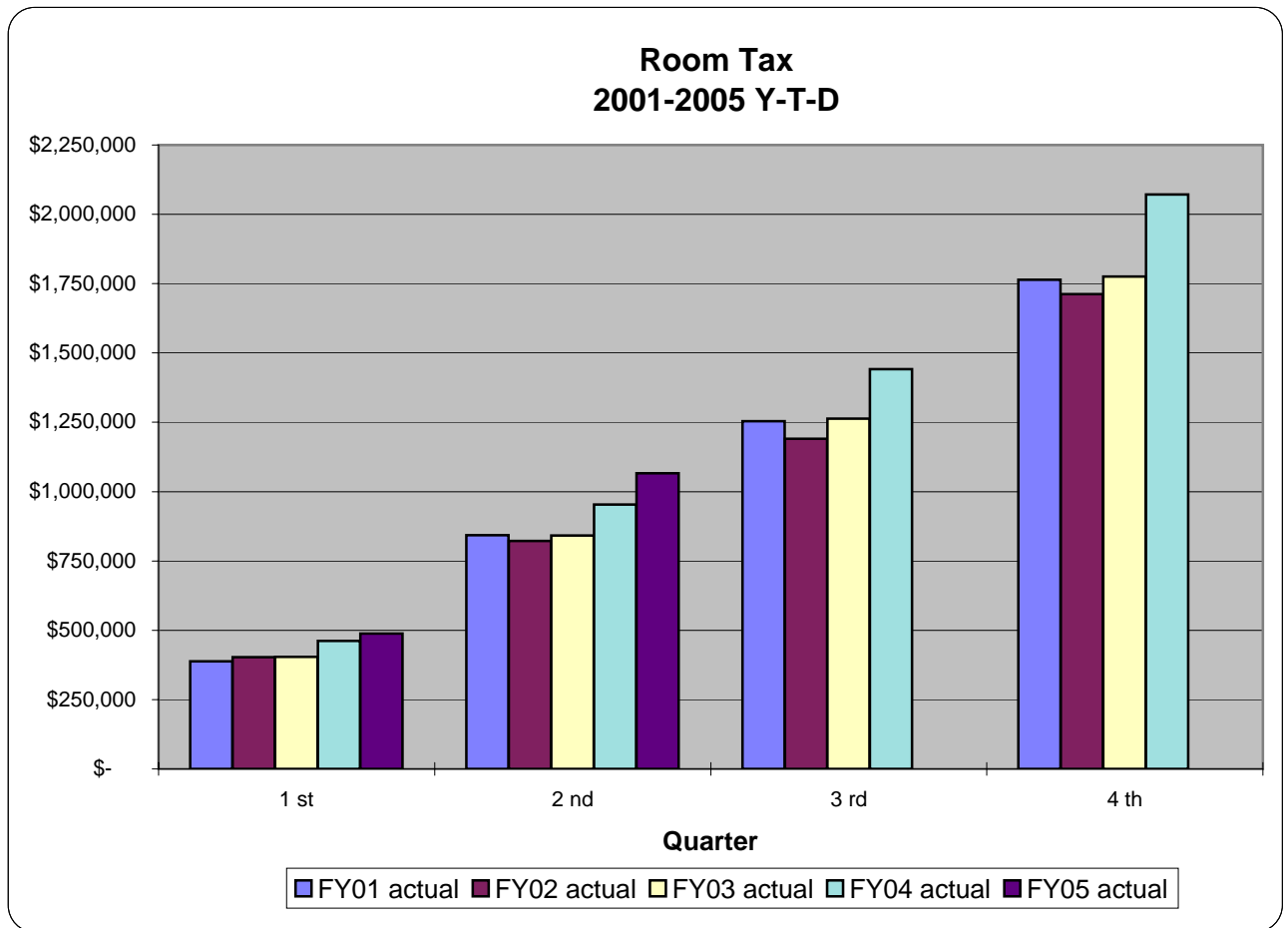
GENERAL FUND REVENUE CATEGORY- TAXES

ROOM TAX						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 388,374	\$ 403,285	\$ 404,154	\$ 462,234	\$ 488,800	
2 nd	843,387	821,609	841,743	953,030	1,066,058	
3 rd	1,253,992	1,190,560	1,263,578	1,441,267	-	
4 th	1,764,355	1,712,669	1,775,728	2,071,247	-	1,958,000

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	22%	24%	23%	22%	25%
2nd qtr/4th qtr	48%	48%	47%	46%	54%
3rd qtr/4th qtr	71%	70%	71%	70%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Room Tax

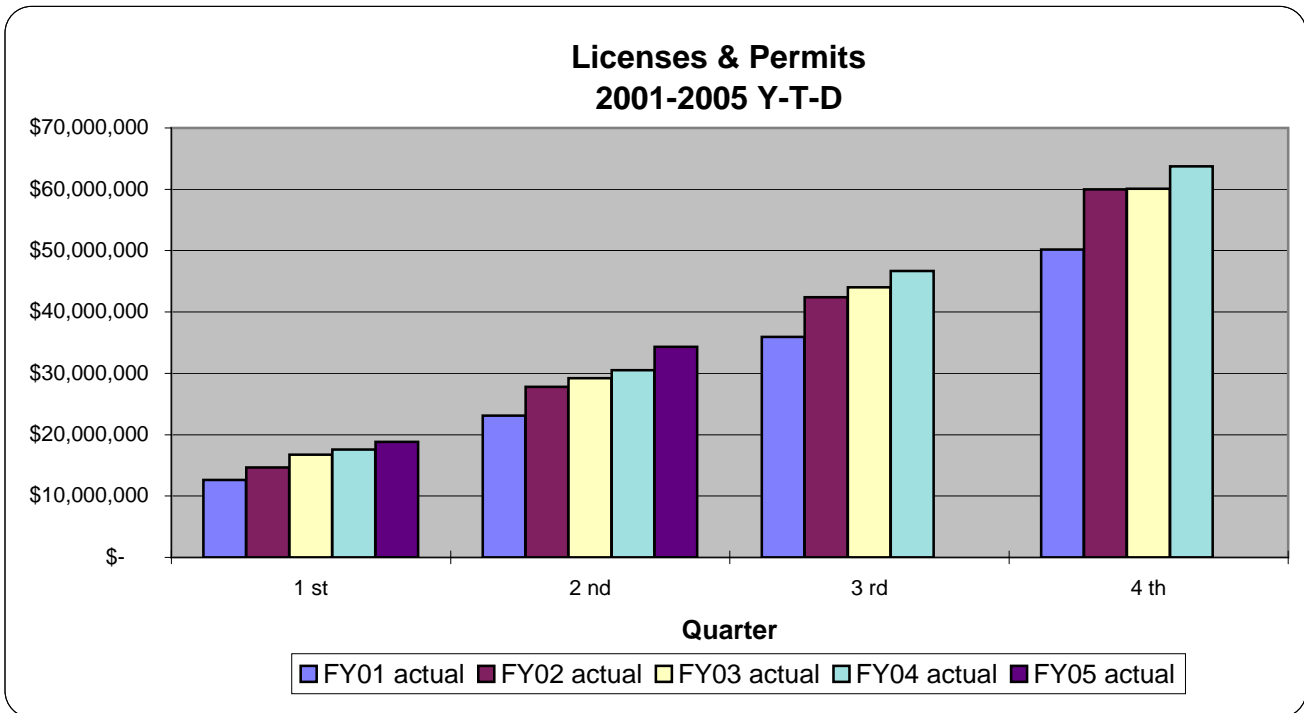
Room tax revenues increased \$113,028 (11.86%) compared to the prior year. According to UNLV's "Center for Business and Economic Research" visitor volumes and the number of airline passengers have shown recent strength. Occupancy rates have also remained solid compared to a year ago. So, the strength in visitor volumes, the number of airline passengers, and occupancy rates have all contributed to the double digit increase in the category.



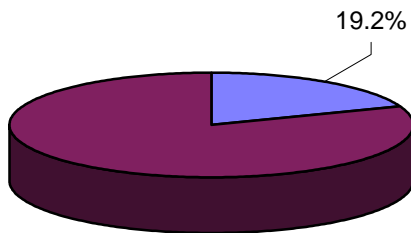
GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

LICENSES & PERMITS						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 12,612,693	\$ 14,645,894	\$ 16,730,367	\$ 17,582,713	\$ 18,812,586	
2 nd	23,132,378	27,825,569	29,197,986	30,514,370	34,343,297	
3 rd	35,962,019	42,383,239	44,046,284	46,672,916	-	
4 th	50,174,248	59,991,845	60,103,489	63,719,993	-	69,228,000

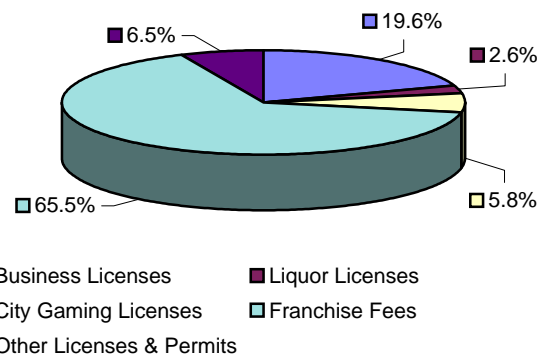
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	25%	24%	28%	28%	27%
2nd qtr/4th qtr	46%	46%	49%	48%	50%
3rd qtr/4th qtr	72%	71%	73%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Licenses & Permits as a % of Total Revenue



Licenses & Permits by Subcategories



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

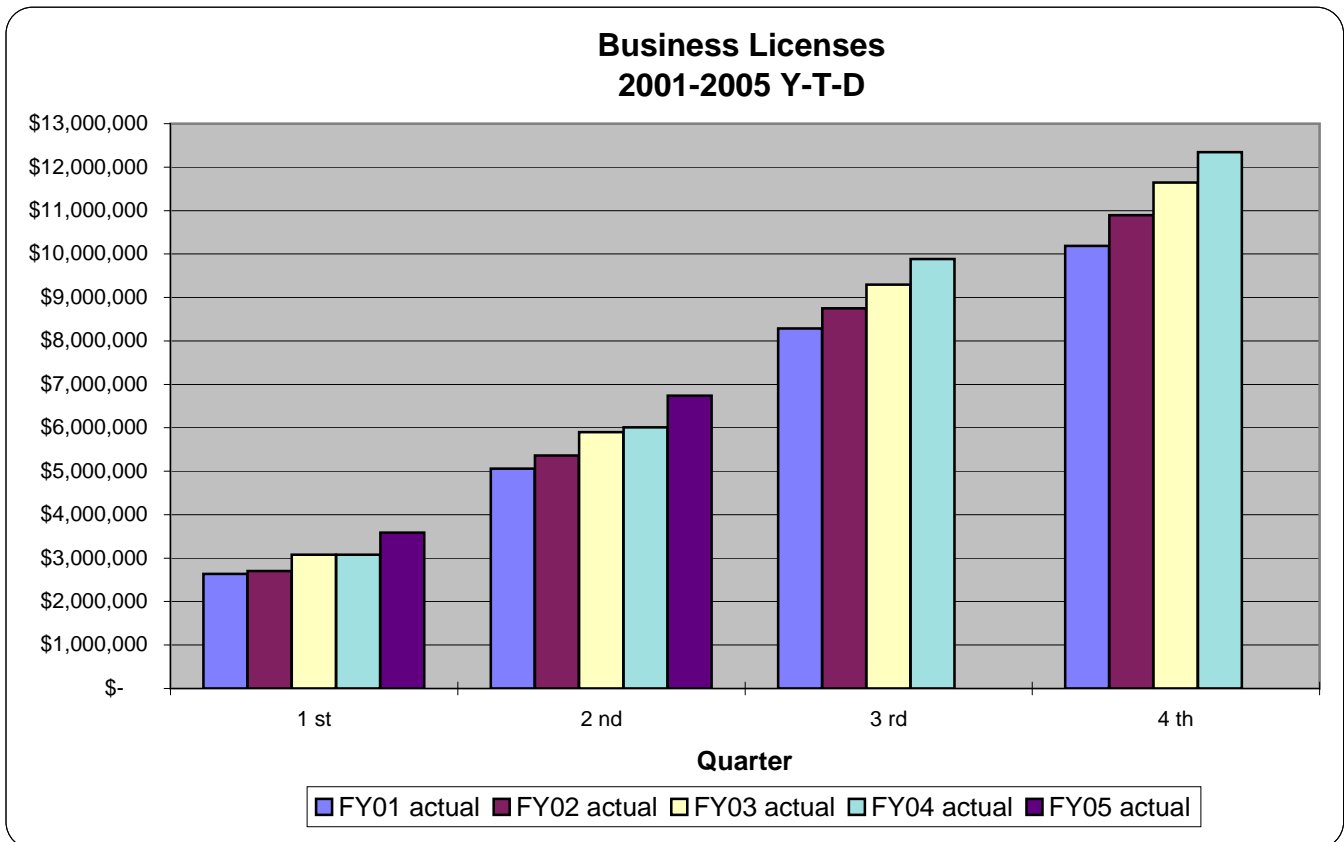
BUSINESS LICENSES						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 2,634,339	\$ 2,705,046	\$ 3,082,283	\$ 3,079,318	\$ 3,585,017	
2 nd	5,057,517	5,363,262	5,899,429	6,011,036	6,738,372	
3 rd	8,288,338	8,747,587	9,297,985	9,882,627	-	
4 th	10,182,770	10,892,850	11,648,210	12,342,066	-	12,528,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	26%	25%	26%	25%	29%	
2nd qtr/4th qtr	50%	49%	51%	49%	54%	
3rd qtr/4th qtr	81%	80%	80%	80%		
4th qtr/4th qtr	100%	100%	100%	100%		100%

Trend Analysis--Business Licenses

Business Licenses through the second quarter of FY2005 increased \$727,336 (12.10%) compared to the prior year. Certain licensees are charged a fee based on gross sales and other licensees are charged a fixed fee. Gross business licenses increased \$602,395 (16.71%) and Fixed business licenses increased \$124,941 (5.20%).

Revenue from Gross Health licenses and Gross Merchandising licenses increased \$124,515 (11.11%) and \$440,093 (20.19%)--respectively. On the fixed side, Fixed Occupational licenses increased \$99,549 (5.18%).



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

LIQUOR LICENSES

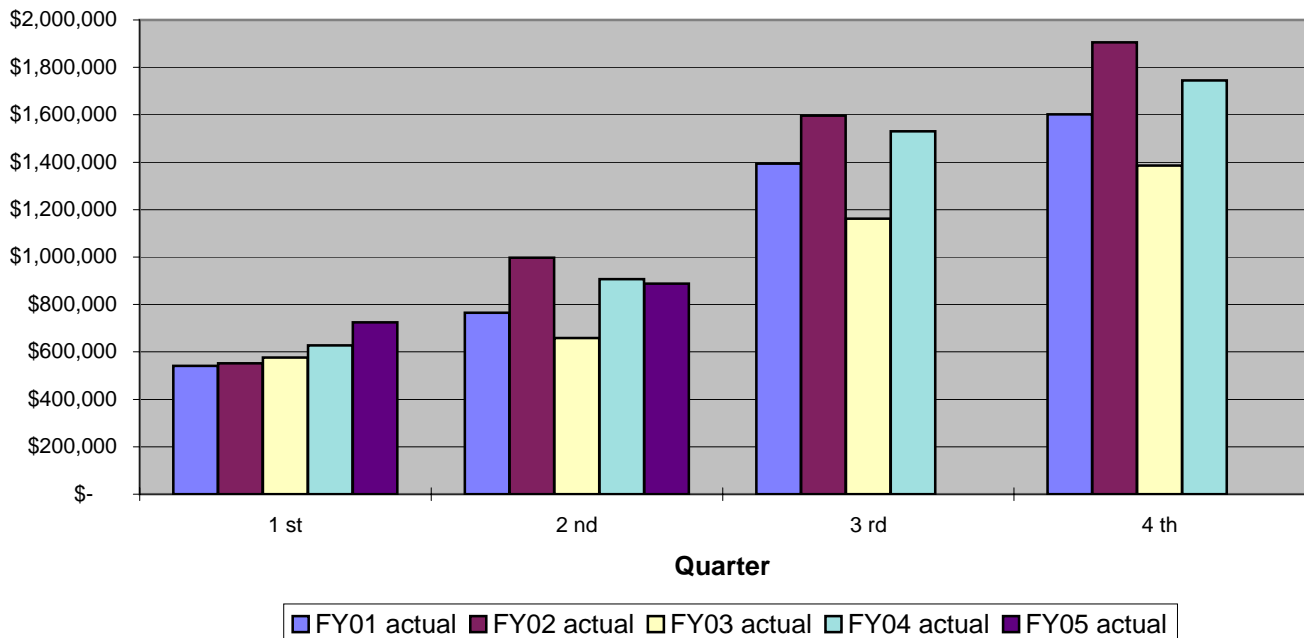
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 540,802	\$ 551,857	\$ 576,730	\$ 628,058	\$ 724,615	
2 nd	764,790	996,985	658,550	907,433	887,341	
3 rd	1,393,747	1,596,953	1,162,220	1,529,691	-	
4 th	1,602,190	1,905,809	1,385,663	1,744,295	-	1,726,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	34%	29%	42%	36%	42%
2nd qtr/4th qtr	48%	52%	48%	52%	51%
3rd qtr/4th qtr	87%	84%	84%	88%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Liquor Licenses

Liquor licenses through the second quarter of FY2005 decreased \$20,092 (-2.21%) compared to the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees range from \$100 to \$1,200 and they are due in advance on April 1st and October 1st. Original new license fees are a one time fee which are due and payable at the time of filing an application. The decrease can be attributed to a slight decline in the number of original new license fees. Specifically, more original new Supper Club licenses were sold in the prior year--Supper Club licenses sell for \$40,000.

**Liquor Licenses
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

CITY GAMING LICENSES

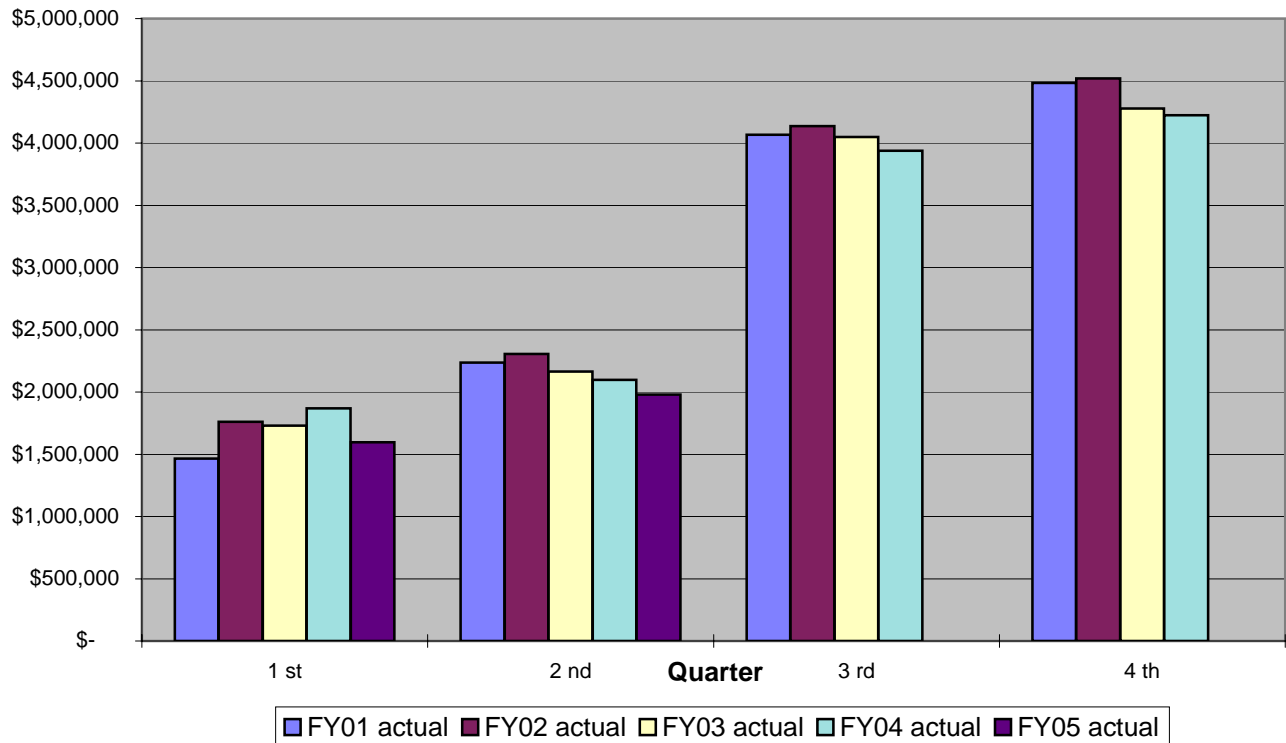
	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 1,466,179	\$ 1,760,427	\$ 1,731,108	\$ 1,867,810	\$ 1,595,400	
2 nd	2,237,440	2,306,455	2,163,982	2,096,462	1,978,838	
3 rd	4,066,946	4,136,853	4,049,539	3,939,288	-	
4 th	4,482,147	4,520,044	4,276,774	4,224,364	-	4,188,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	33%	39%	40%	44%	38%
2nd qtr/4th qtr	50%	51%	51%	50%	47%
3rd qtr/4th qtr	91%	92%	95%	93%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--City Gaming Licenses

Through the second quarter of FY2005, City Gaming Licenses decreased \$117,624 (-5.61%) compared to the same period in the prior year. City Gaming Licenses are due from an establishment on a per game basis. The licenses are due semiannually with each fee due in advance on October 1st and April 1st. The decline can be attributed, in part, to the closure of a casino in the City boundaries (the Castaway's). In addition, a review of the Gaming Control Boards "Gaming Revenue Report" for the three month period ending November 30, 2004, indicated that the number of games/tables and slot machines in the downtown Las Vegas area declined (-3.07%) and (-13.71%)--respectively.

**City Gaming Licenses
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

FRANCHISE FEES						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 7,737,215	\$ 9,166,940	\$ 10,454,084	\$ 11,284,224	\$ 11,550,678	
2 nd	14,576,745	18,376,912	19,020,038	19,577,503	22,490,103	
3 rd	21,428,484	26,730,231	27,534,141	28,624,532	-	
4 th	32,552,019	40,839,363	39,652,164	41,348,127	-	46,263,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	22%	26%	27%	25%
2nd qtr/4th qtr	45%	45%	48%	47%	49%
3rd qtr/4th qtr	66%	65%	69%	69%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

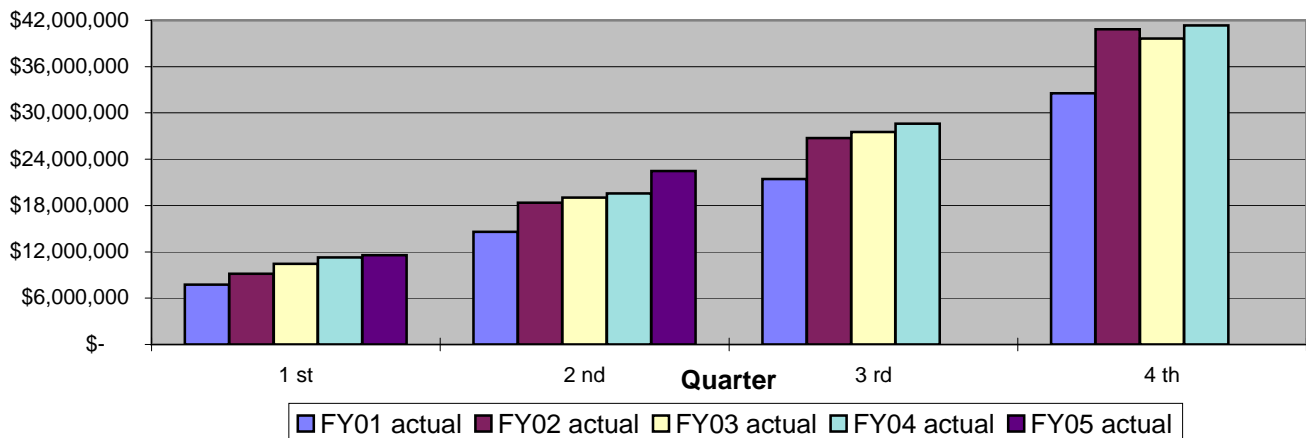
Trend Analysis--Franchise Fees

Franchise fees increased \$2,912,600 (14.88%) through the second quarter of FY2005 compared to the same period in the prior year. The following summarizes the activity noted in the category for the period:

Gas Utility	increased	\$ 332,050	23.07%
Electric Utility	increased	\$ 249,672	2.28%
Telephone Utility	increased	\$ 375,621	8.36%
Garbage Utility	increased	\$ 279,980	20.96%
Cable Utility	increased	\$ 90,805	7.51%
Sanitation Assessment Fee	increased	\$ 1,580,723	100%

The increases to the Gas Utility and the Cable Utility were due to rate and population increases. The Electric Utility showed a modest increase due to both rate increases and decreases, while, the Telephone Utility increased due to population growth and more services sold to customers. Finally, the Garbage Utility rose sharply due to a one time fee received in December--factoring out the one-time payment the line item increased 4.5% (due to population growth and the annual CPI adjustment of 2.3%).

Franchise Fees 2001-2005 Y-T-D



GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

OTHER LICENSES & PERMITS

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 234,158	\$ 461,624	\$ 886,162	\$ 723,303	\$ 1,356,876	
2 nd	495,886	781,955	1,455,987	1,921,936	2,248,643	
3 rd	784,504	1,171,615	2,002,399	2,696,778	-	
4 th	1,355,122	1,833,779	3,140,678	4,061,141	-	4,523,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	17%	25%	28%	18%	30%
2nd qtr/4th qtr	37%	43%	46%	47%	50%
3rd qtr/4th qtr	58%	64%	64%	66%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

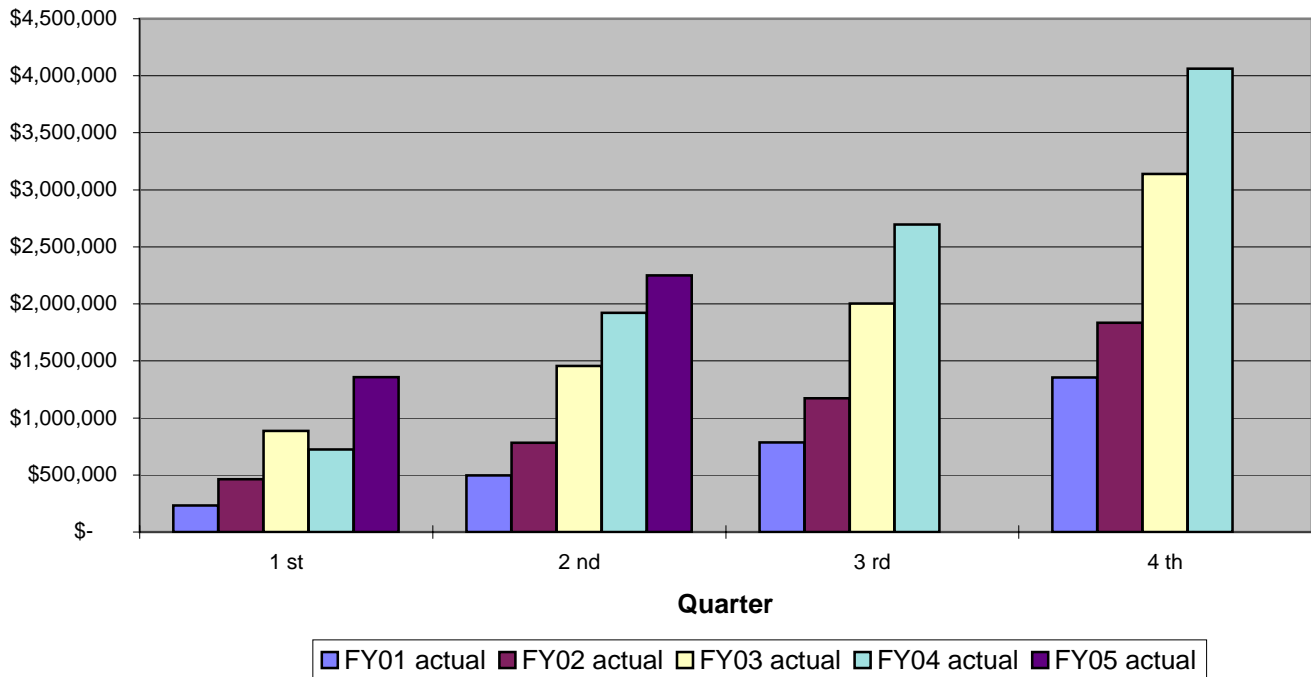
Trend Analysis--Other Licenses and Permits

Other Licenses and Permits increased \$326,707 (17.00%) through the second quarter of FY2005 compared to the prior year. Life Safety Permits, Plans Check fees, and Off-site Permit fees increased \$118,598 (201.55%), \$194,515 (25.15%), and \$151,358 (22.12%)--respectively.

On the downside, Zoning Fees, Express Admin Fees, and Express Hourly Plan Check Fees declined \$82,757 (-39.51%), \$16,900 (-47.21%), and \$67,981 (-42.55%)--respectively.

The increase in the category was primarily due to rate increases, more business, and the creation of several new fees related to Land Development. The rate increases and the new fees were fully implemented in October of 2003.

**Other Licenses & Permits
2001-2005 Y-T-D**

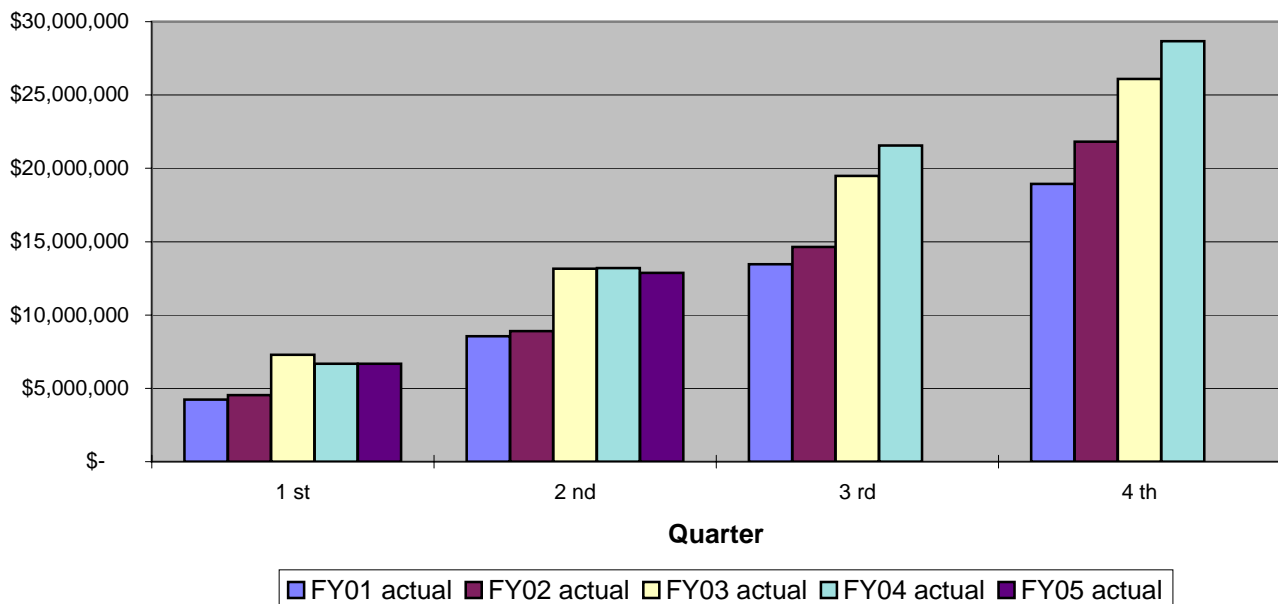


GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

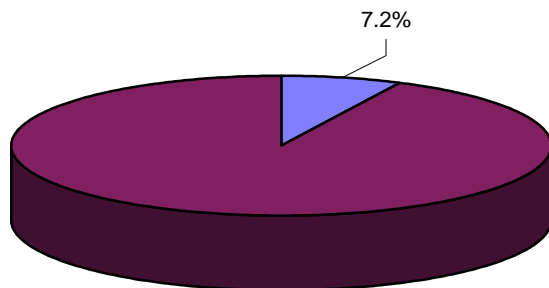
CHARGES FOR SERVICES						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 4,227,107	\$ 4,537,017	\$ 7,293,136	\$ 6,673,175	\$ 6,669,301	
2 nd	8,553,511	8,899,170	13,146,389	13,197,658	12,864,432	
3 rd	13,459,718	14,634,546	19,492,441	21,561,063	-	
4 th	18,946,369	21,820,258	26,099,298	28,664,031	-	31,530,000

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	22%	21%	28%	23%	21%
2nd qtr/4th qtr	45%	41%	50%	46%	41%
3rd qtr/4th qtr	71%	67%	75%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

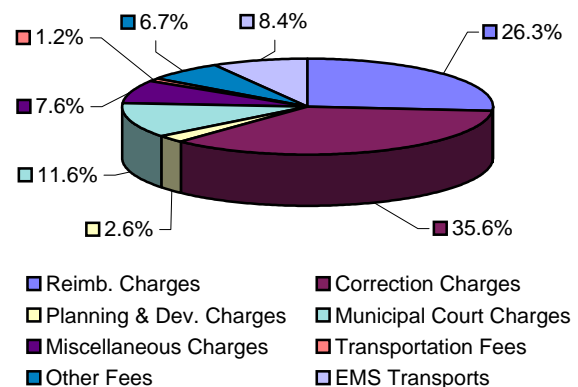
**Charges for Services
2001-2005 Y-T-D**



Charges for Services as a % of Total Revenue



Charges for Services by Subcategories



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

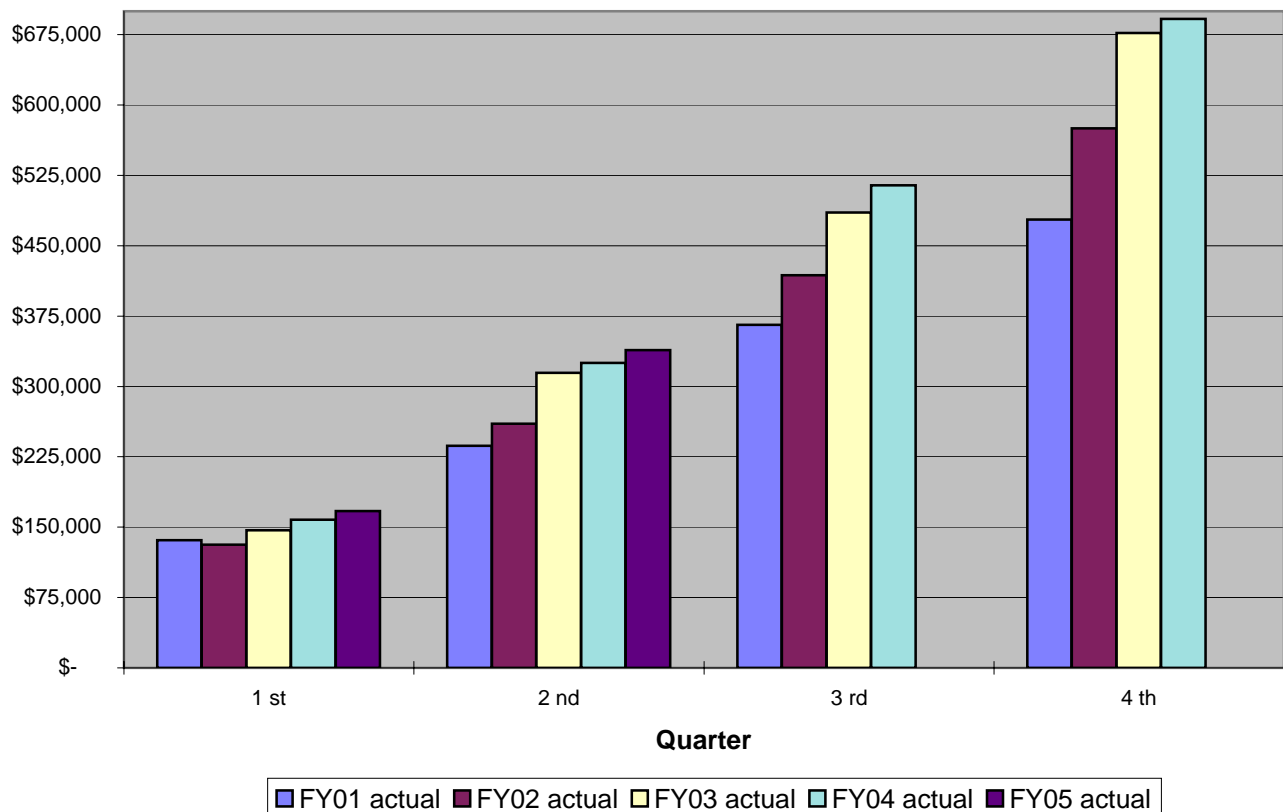
PLANNING & DEVELOPMENT FEES						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 136,258	\$ 131,243	\$ 146,539	\$ 158,084	\$ 167,222	
2 nd	236,597	260,117	314,410	324,966	338,722	
3 rd	365,634	418,502	485,396	514,590	-	
4 th	477,805	574,982	676,739	691,787	-	719,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	29%	23%	22%	23%	23%
2nd qtr/4th qtr	50%	45%	46%	47%	47%
3rd qtr/4th qtr	77%	73%	72%	74%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Planning & Development Charges

Planning & Development, which consists of two line items (Planning and Development and Sign Code fees), increased \$13,756 (4.23%) through the second quarter of FY2005 compared to the same period in the prior year.

**Planning & Development Charges
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

CORRECTIONS CHARGES

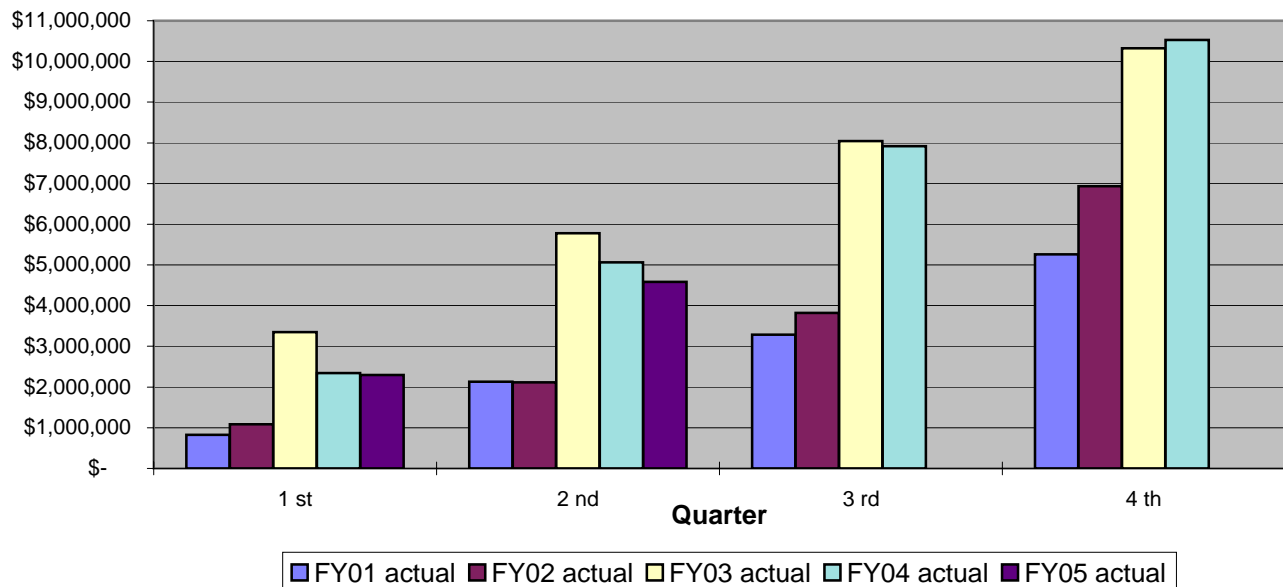
	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 826,489	\$ 1,088,690	\$ 3,352,590	\$ 2,340,710	\$ 2,299,149	
2 nd	2,127,144	2,115,802	5,779,570	5,062,678	4,584,652	
3 rd	3,287,398	3,817,477	8,040,185	7,919,388	-	
4 th	5,256,915	6,934,374	10,327,026	10,530,935	-	11,903,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	16%	16%	32%	22%	19%
2nd qtr/4th qtr	40%	31%	56%	48%	39%
3rd qtr/4th qtr	63%	55%	78%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Corrections Charges

Correction Charges decreased \$478,026 (-9.44%) through the second quarter of FY2005 compared to the same period in the prior year. The decline was due to less beds rented to Federal inmates (-17.61%) and Clark County inmates (-10.71%). Specifically, the decline in the number of beds rented was due to an initiative to clean up the downtown area. As a result, the beds were filled by City of Las Vegas inmates instead of Federal inmates--City of Las Vegas inmates do not generate revenue. As a side note, the price for Federal Bed rentals increased from \$65 to \$71.85 in April of 2004 while the price charged to Clark County inmates remained at \$50.

**Corrections Charges
2001-2005 Y-T-D**



*FY2004 and FY2003 amounts were changed from previous reports in order to accurately compare on a quarterly basis.

GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

REIMBURSABLE CHARGES						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 1,350,171	\$ 1,253,297	\$ 1,387,618	\$ 1,835,039	\$ 1,872,780	
2 nd	2,555,349	2,596,636	2,700,889	3,429,447	3,382,212	
3 rd	3,893,665	4,020,016	4,291,742	5,373,970	-	
4 th	5,153,479	5,582,557	5,893,041	7,112,248	-	9,098,000

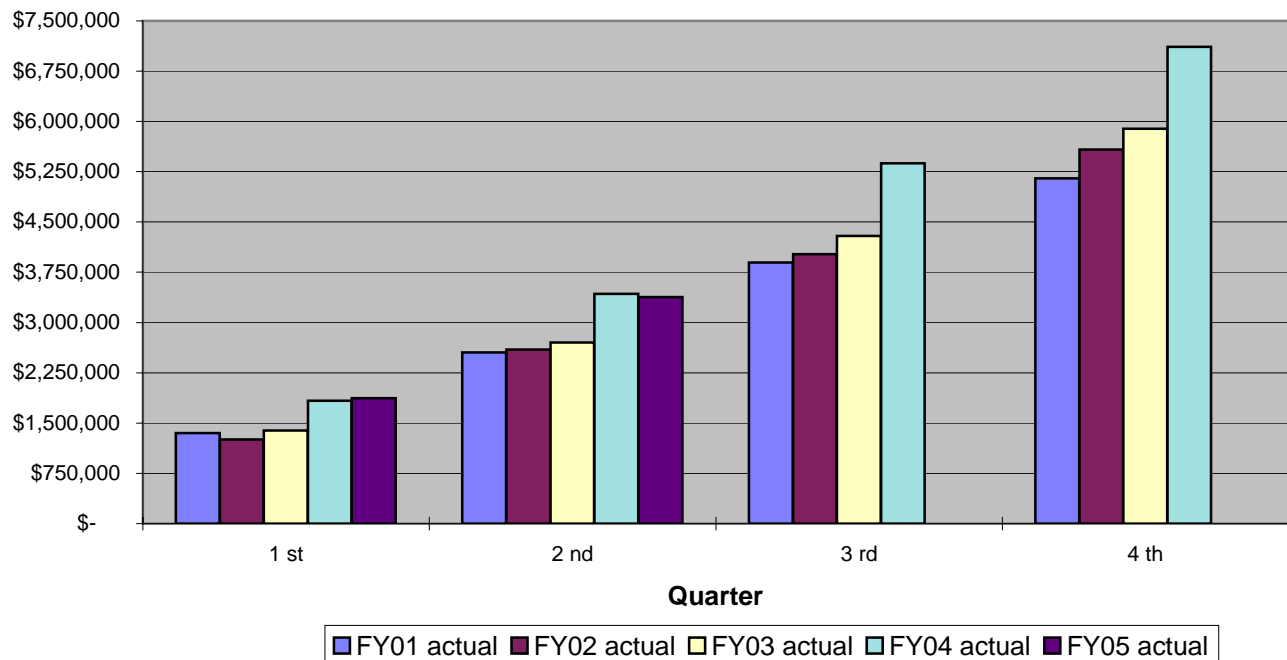
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	22%	24%	26%	21%
2nd qtr/4th qtr	50%	47%	46%	48%	37%
3rd qtr/4th qtr	76%	72%	73%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Reimbursable Charges

Reimbursable charges decreased \$47,235 (-1.38%) through the second quarter of FY2005 compared to the same period in the prior year. The revenue category consists of four revenue sources (only two are material)--Charges for Labor/Materials and General Government Cost Allocation.

Charges for Labor/Materials increased \$231,713 (15.98%). The other line item in the category, General Government Cost Allocation, decreased \$281,578 (-14.26%). The decrease in the General Government Cost Allocation was due to a lower labor base through the second quarter of FY2005--compared to the same period in the prior year. So, less labor was allocated to other funds.

**Reimbursable Charges
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MUNICIPAL COURT CHARGES

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 952,563	\$ 991,583	\$ 991,786	\$ 1,044,772	\$ 765,491	
2 nd	1,835,796	2,000,892	1,925,522	1,932,867	1,487,686	
3 rd	2,990,411	3,149,333	3,050,969	2,833,702	-	
4 th	4,099,154	4,230,430	4,147,651	3,663,792	-	4,082,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	23%	24%	29%	19%
2nd qtr/4th qtr	45%	47%	46%	53%	36%
3rd qtr/4th qtr	73%	74%	74%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

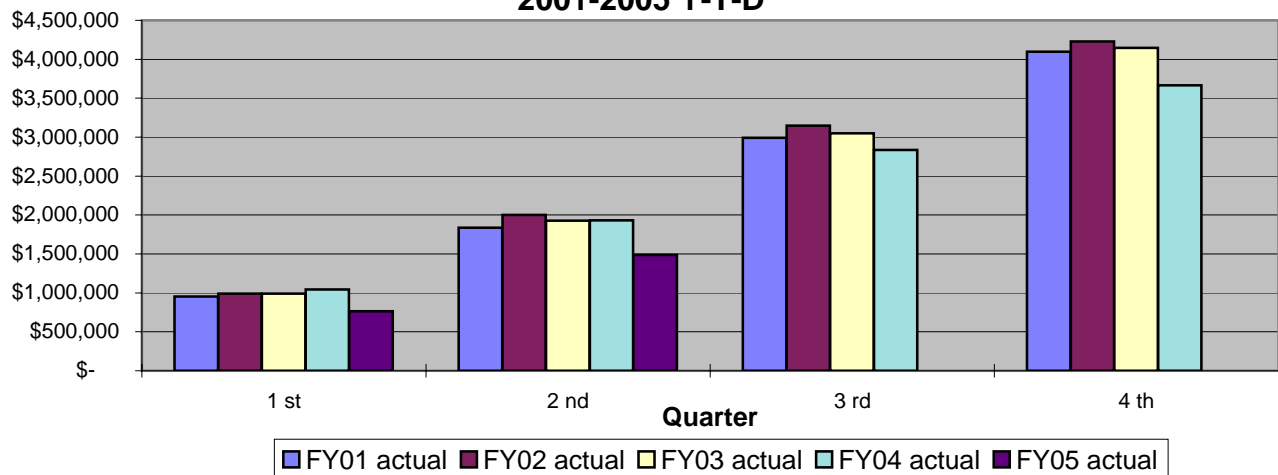
Trend Analysis--Municipal Court Charges

Municipal Court Charges decreased \$445,181 (-23.03%) through the second quarter of FY2005 compared to the same period in the prior year. The following shows the detail for the category:

Financial Counseling Fees	decreased	(\$67,336)	(-76.11%)
In House Arrest Fee	decreased	(\$111,399)	(-54.12%)
Miscellaneous Court Fees	increased	\$34,372	11.12%
Court Counseling Fees	decreased	(\$17,781)	(-3.26%)
Traffic School	decreased	(\$127,430)	(-37.89%)
Internet Traffic School	increased	\$19,034	27.53%
Assessment Center	decreased	(\$7,716)	(-28.59%)
Work Program	decreased	(\$13,339)	(-13.82%)
Collection Fees	decreased	(\$153,586)	(-60.22%)

An analysis of the category revealed an across the board decline in the number of transactions. The decline in transactions was partly due to a change in policy and procedure that encourages defendants to pay the outstanding fine instead of taking advantage of the various programs offered in the category.

**Municipal Court Charges
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

OTHER FEES

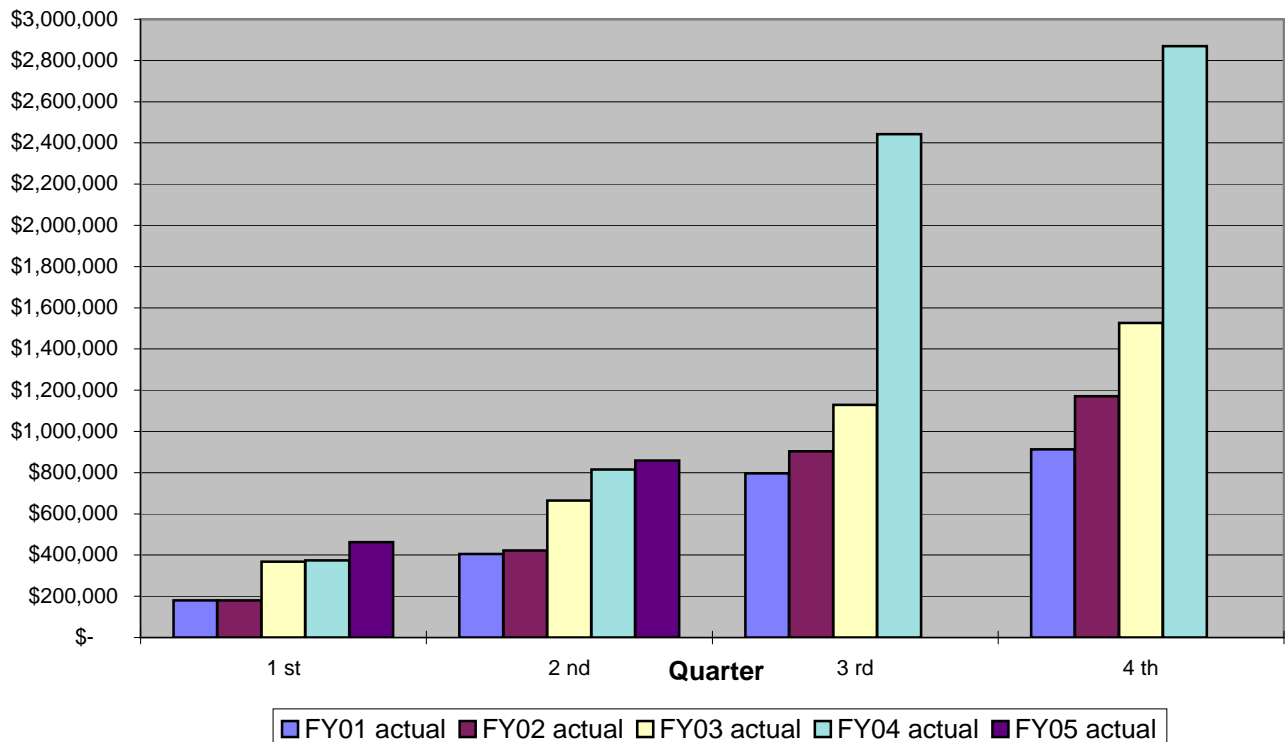
		<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter							
1 st	\$	180,197	\$ 180,008	\$ 367,557	\$ 374,402	\$ 462,326	
2 nd		405,202	422,710	665,128	814,546	859,433	
3 rd		796,758	903,691	1,128,409	2,443,197	-	
4 th		912,947	1,171,531	1,526,518	2,868,898	-	2,502,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	20%	15%	24%	13%	18%
2nd qtr/4th qtr	44%	36%	44%	28%	34%
3rd qtr/4th qtr	87%	77%	74%	85%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other Fees

Other fees increased \$44,887 (5.51%) through the second quarter of FY2005 compared to the same period in the prior year. Special Inspection fees and Traffic fees increased \$40,324 (126.77%) and \$44,089 (220.45%)-- respectively. Miscellaneous fees declined \$36,661 (-11.25%). Special Inspection fees increased due to more business. The line item Traffic fees is new to the category.

**Other Fees
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

MISCELLANEOUS FEES

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 459,434	\$ 526,986	\$ 600,850	\$ 514,445	\$ 573,077	
2 nd	699,667	745,462	940,059	851,419	983,701	
3 rd	1,093,102	1,132,187	1,309,000	1,269,380	-	
4 th	1,655,139	1,694,605	1,955,612	2,007,801	-	1,559,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	28%	31%	31%	26%	37%
2nd qtr/4th qtr	42%	44%	48%	42%	63%
3rd qtr/4th qtr	66%	67%	67%	63%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Miscellaneous Fees

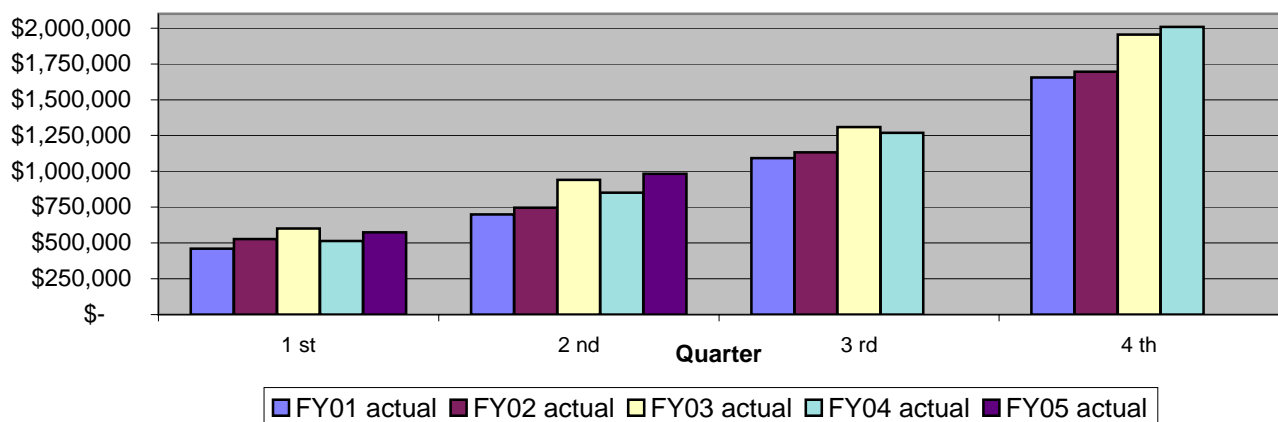
Through the second quarter of FY2005 Miscellaneous fees increased \$132,282 (15.54%) compared to the prior year. Miscellaneous fees consist of Recreation Charges and Theater Performances. Recreation Charges and Theater Performances increased \$118,580 (15.12%) and \$13,702 (20.42%)--respectively.

Recreation Charges increased primarily due to a \$92,548 (16.70%) upswing in Recreation Class fees. Specifically, the following Recreation Centers had significant increases during the first half of FY2005:

	<u>\$increase</u>	<u>%increase</u>
Mirabelli	\$7,345	11.44%
Rivera	\$5,436	15.71%
West CC	\$6,648	21.42%
Veterans Memorial LSC	\$66,231	30.58%
Chuck Minker	\$5,534	8.70%

Theater Performances upswing was mainly due to a \$9,166 (96.78%) increase at Charleston Heights Art Center--more programs were booked and there were more soldout shows compared to the prior year.

**Miscellaneous Fees
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

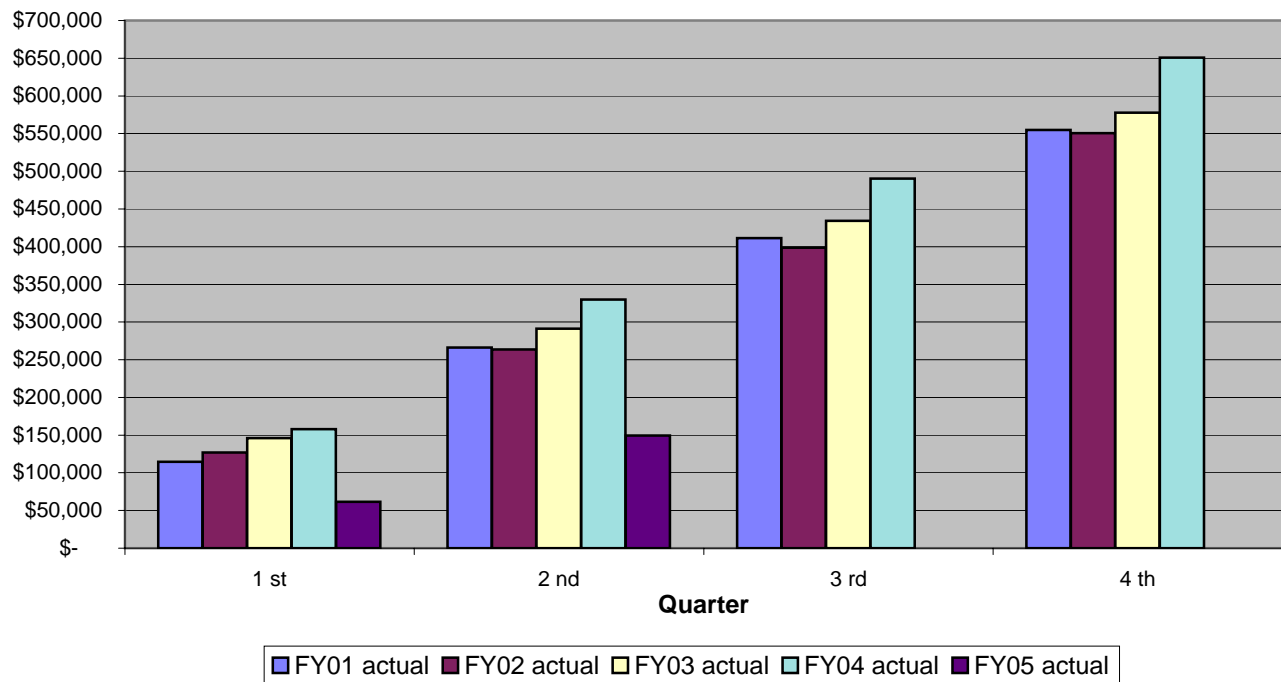
TRANSPORTATION FEES						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 114,435	\$ 127,102	\$ 146,182	\$ 157,892	\$ 61,515	
2 nd	266,016	263,823	291,350	329,835	149,412	
3 rd	411,277	398,484	434,266	490,102	-	
4 th	554,843	550,664	577,947	650,635	-	696,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	21%	23%	25%	24%	9%
2nd qtr/4th qtr	48%	48%	50%	51%	21%
3rd qtr/4th qtr	74%	72%	75%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Transportation Fees

Transportation Fees declined \$180,423 (-54.70%) through the second quarter of FY2005 compared to the same period in the prior year. Transportation Fees consist of Trolley Fares and Bus Stop Shelter Revenue. Trolley Fares increased \$4,474 (4.55%), while, Bus Stop Shelter Revenue decreased \$184,898 (-79.90%) The decline in Bus Stop Shelter Revenue was due to a new contract with vendors that changed the method of calculating the payment due--the old contract calculated payment on a fixed rate (per shelter), whereas, the new contract calculates payment on a percentage of gross revenue.

**Transportation Fees
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

EMS TRANSPORTS

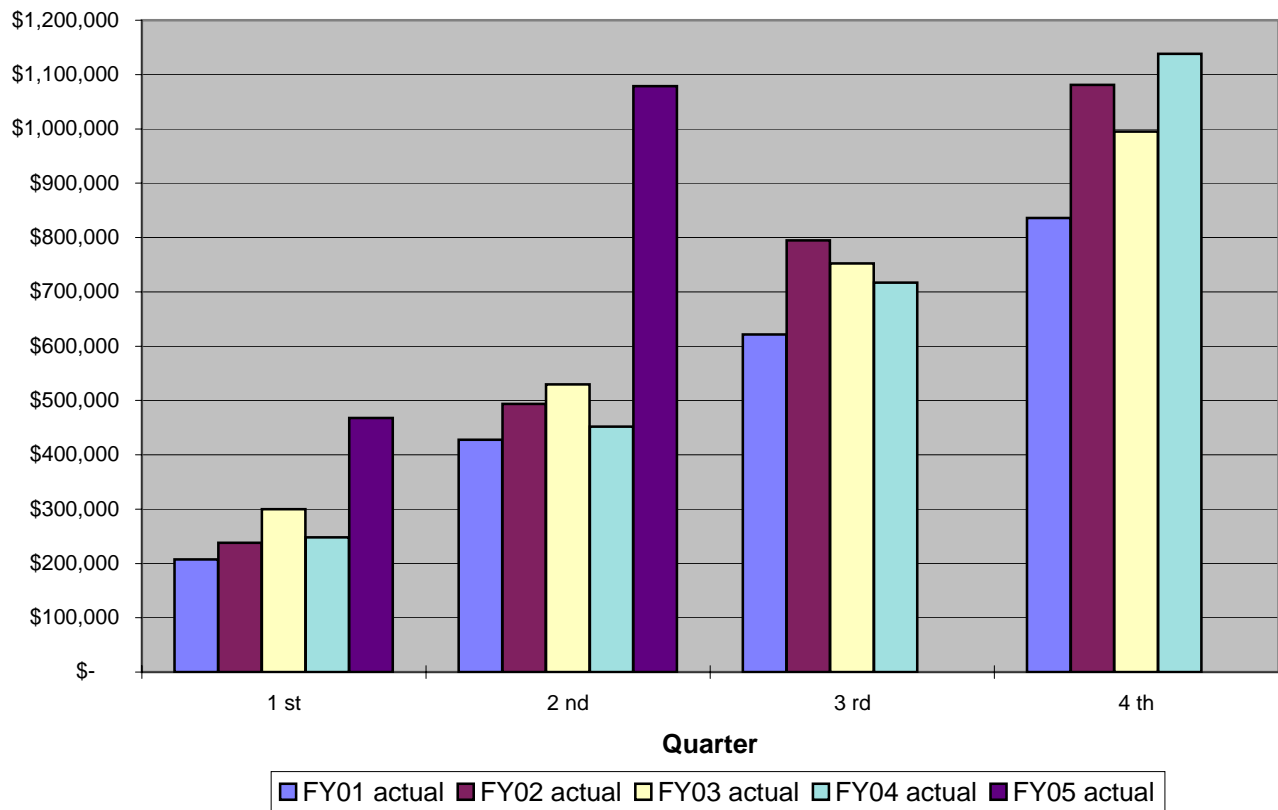
		<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter							
1 st	\$	207,560	\$ 238,108	\$ 300,014	\$ 247,831	\$ 467,741	
2 nd		427,740	493,728	529,461	451,900	1,078,614	
3 rd		621,473	794,856	752,474	716,734	-	
4 th		836,087	1,081,115	994,764	1,137,935	-	971,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	N/A	22%	30%	22%	48%
2nd qtr/4th qtr	N/A	46%	53%	40%	111%
3rd qtr/4th qtr	N/A	74%	76%	63%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--EMS Transports

EMS transport revenue increased \$626,714 (138.68%) through the second quarter of FY2005 compared to the same period in the prior year. The large increase can be attributed to a 108% increase in the number of transports. Specifically there were 3,858 transports through the second quarter of FY2005 compared to 1,854 in the same period in the prior year.

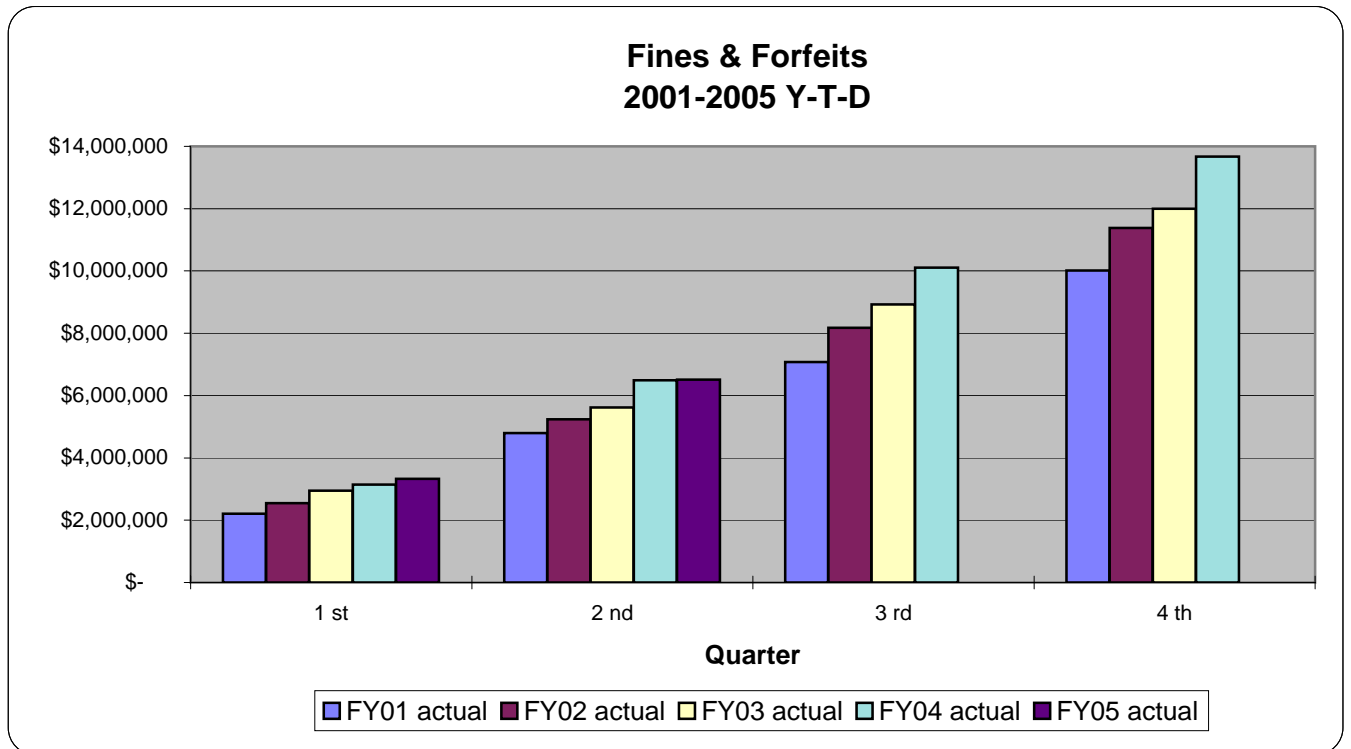
**EMS Transports
2001-2005 Y-T-D**



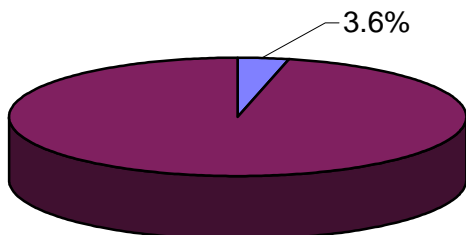
GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

FINES & FORFEITS						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 2,205,493	\$ 2,550,694	\$ 2,952,750	\$ 3,138,211	\$ 3,331,540	
2 nd	4,795,912	5,237,829	5,621,611	6,492,417	6,511,406	
3 rd	7,073,441	8,171,118	8,925,473	10,110,119	-	
4 th	10,016,130	11,377,463	11,999,130	13,671,565	-	14,985,000

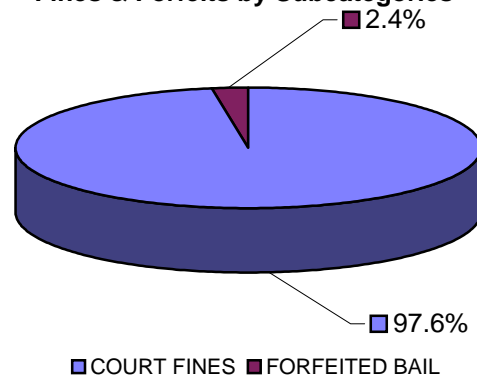
Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	22%	22%	25%	23%	22%
2nd qtr/4th qtr	48%	46%	47%	47%	43%
3rd qtr/4th qtr	71%	72%	74%	74%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



Fines & Forfeits as a % of Total Revenue



Fines & Forfeits by Subcategories



GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

COURT FINES

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 2,189,271	\$ 2,532,874	\$ 2,888,029	\$ 3,064,285	\$ 3,251,492	
2 nd	4,702,195	5,175,019	5,506,150	6,324,637	6,356,674	
3 rd	6,965,930	8,082,050	8,723,908	9,810,831	-	
4 th	9,841,573	11,222,727	11,712,798	13,280,683	-	14,621,000

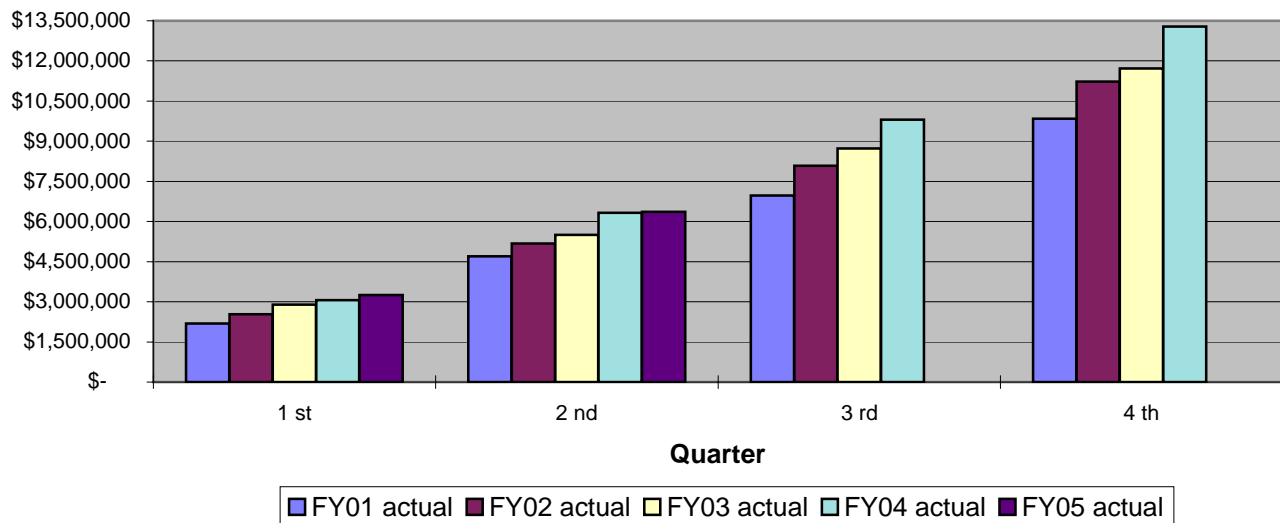
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	22%	23%	25%	23%	22%
2nd qtr/4th qtr	48%	46%	47%	48%	43%
3rd qtr/4th qtr	71%	72%	74%	74%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Court Fines

Court Fines increased \$32,037 (0.51%) through the second quarter of FY2005 compared to the same period in the prior year. There are two line items in this category--Municipal Court Fines and Bail Converted to Fines. Municipal Court Fines decreased \$452,824 (-8.56%) while Bail Converted to Fines increased \$484,861 (46.77%).

The large increase for Bail Converted to Fines, as well as the decline in Court Fines, was due a procedural change. Prior to the change, a defendant was given a sentence and upon completion of that sentence the fine was paid. Currently, the defendant gets a sentence and they pay the fine up front--the fine is initially posted to bail. Once the sentence is complete the bail is then converted to fine. The change cut down on the number of trips a defendant makes to City Hall and has also cut down on the number of people skipping out on their fines. On the downside, the number of transactions for Municipal Court Fines for the first six months of FY2005 decreased by -24%. Consequently, despite the change in policy and procedure, if the downward trend in the number of transactions continues a decline in revenue can be expected in the third and fourth quarters of FY2005.

**Court Fines
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

FORFEITED BAIL

		FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter							
1 st	\$	16,222	\$ 17,820	\$ 64,721	\$ 73,926	\$ 80,048	
2 nd		93,717	62,810	115,461	167,780	154,732	
3 rd		107,511	89,068	201,565	299,288	-	
4 th		174,557	154,736	286,332	390,882	-	364,000

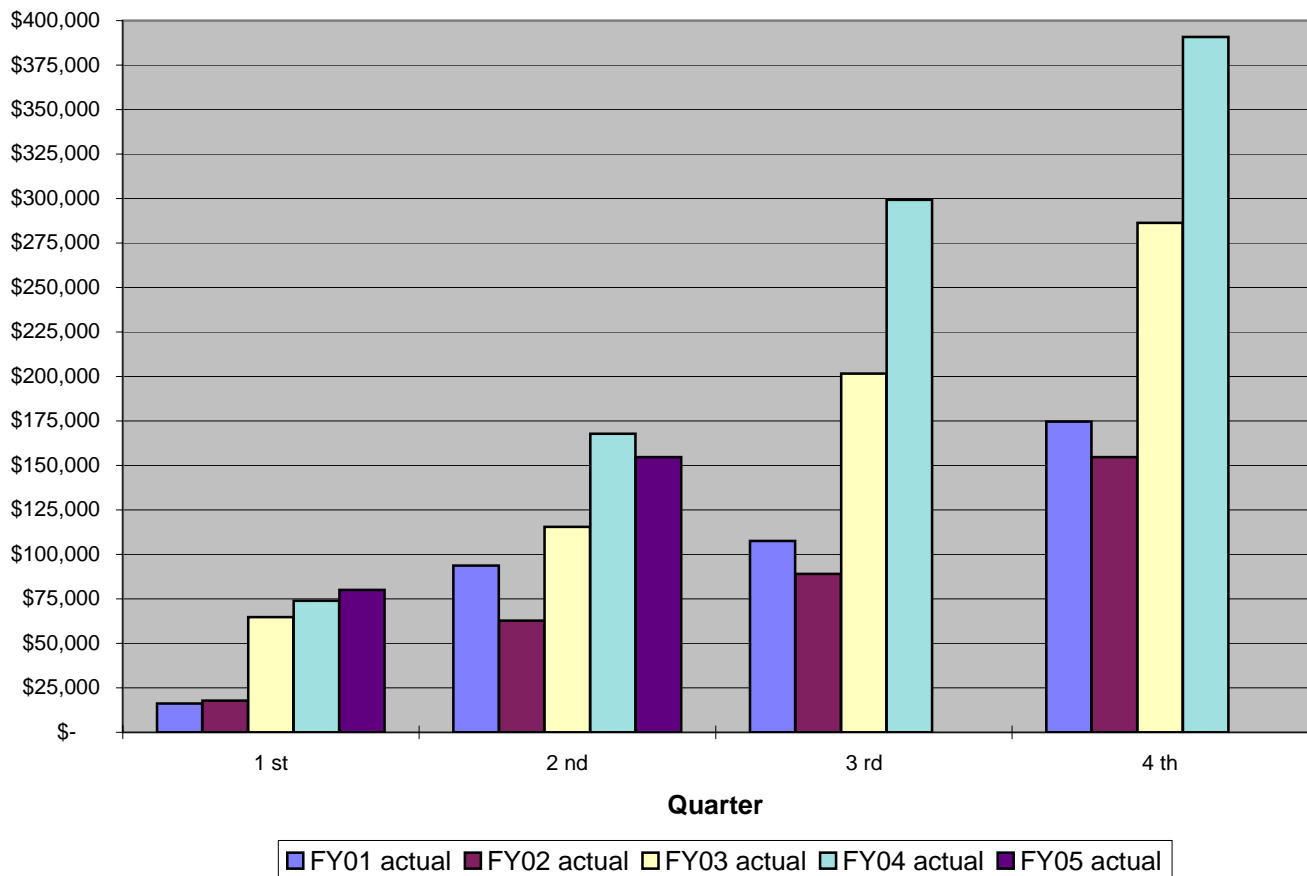
Ratio Analysis

	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	9%	12%	23%	19%	22%
2nd qtr/4th qtr	54%	41%	40%	43%	43%
3rd qtr/4th qtr	62%	58%	70%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Forfeited Bail

Forfeited Bail decreased \$13,048 (-7.78%) through the second quarter of FY2005 compared to the same period in the prior year.

**Forfeited Bail
2001-2005 Y-T-D**

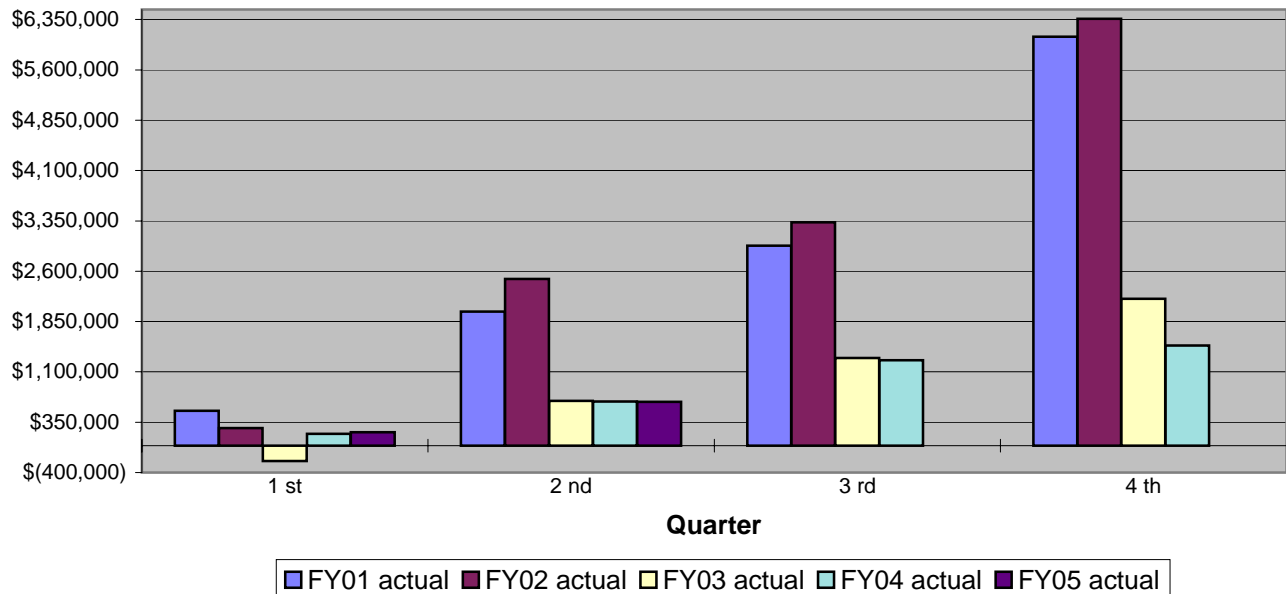


GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

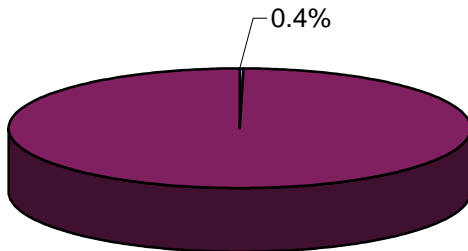
MISCELLANEOUS						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 518,065	\$ 261,365	\$ (229,687)	\$ 175,763	\$ 200,445	
2 nd	1,996,529	2,485,690	668,989	660,030	651,722	
3 rd	2,979,299	3,327,260	1,308,094	1,272,692	-	
4 th	6,096,762	6,362,935	2,188,987	1,495,311	-	2,171,000

Ratio Analysis	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	8%	4%	-10%	12%	9%
2nd qtr/4th qtr	33%	39%	31%	44%	30%
3rd qtr/4th qtr	49%	52%	60%	85%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

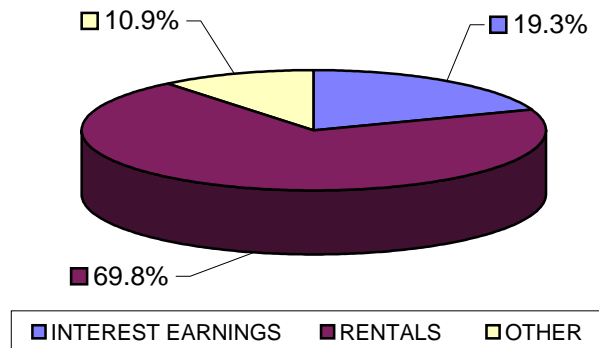
**Miscellaneous
2001-2005 Y-T-D**



Miscellaneous Revenue as a % of Total Revenues



Miscellaneous Revenue by Categories



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

INTEREST EARNINGS

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ (231,482)	\$ (329,644)	\$ (456,174)	\$ (99,380)	\$ (95,814)	
2 nd	657,606	930,417	57,294	24,763	126,098	
3 rd	1,028,537	1,231,733	81,593	142,647	-	
4 th	3,240,745	3,791,679	443,408	99,720	-	295,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	-7%	-9%	-103%	-100%	-32%
2nd qtr/4th qtr	20%	25%	13%	25%	43%
3rd qtr/4th qtr	32%	32%	18%	143%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

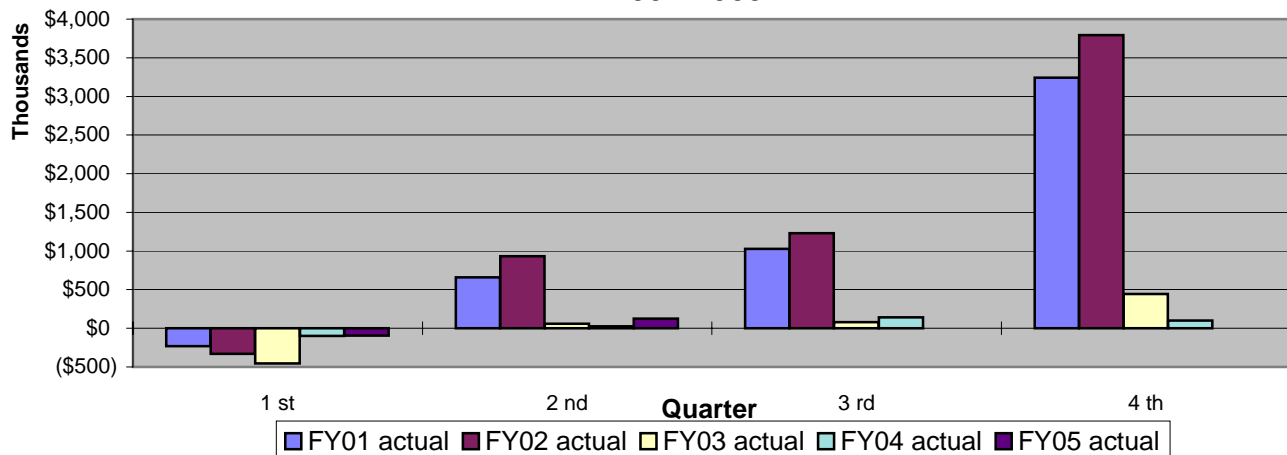
Trend Analysis--Interest Earnings

Interest Earnings is comprised of Investment Income and Other Interest Earnings. The following shows the activity for Investment Income for the first quarter of FY2005 compared to the same period in the prior year:

	FY05	FY04	\$ variance	% variance
July	(143,016)	(116,331)	(26,686)	22.94%
August	8,701	6,904	1,797	26.02%
September	30,354	1,950	28,404	1,456.34%
October	51,588	27,475	24,113	87.76%
November	69,164	34,971	34,193	97.77%
December	69,100	38,498	30,602	79.49%

July's negative figures are the reversals of the June accruals from the respective prior years. FY2004's accrual was 22.94% larger than the FY2003 accrual. August through December of FY2005, which represents July through November interest, are also ahead of the same months in the prior period. Through December, factoring out the accrual, Interest on Investments is up \$119,109 (108%). The rise in the category can be attributed to an increase in the investment pool balance, as well as, rising interest rates. The City's effective rate of return increased to 2.52% for FY2005 compared to 2.32% for FY2004.

Interest Earnings 2001-2005 Y-T-D



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

RENTALS

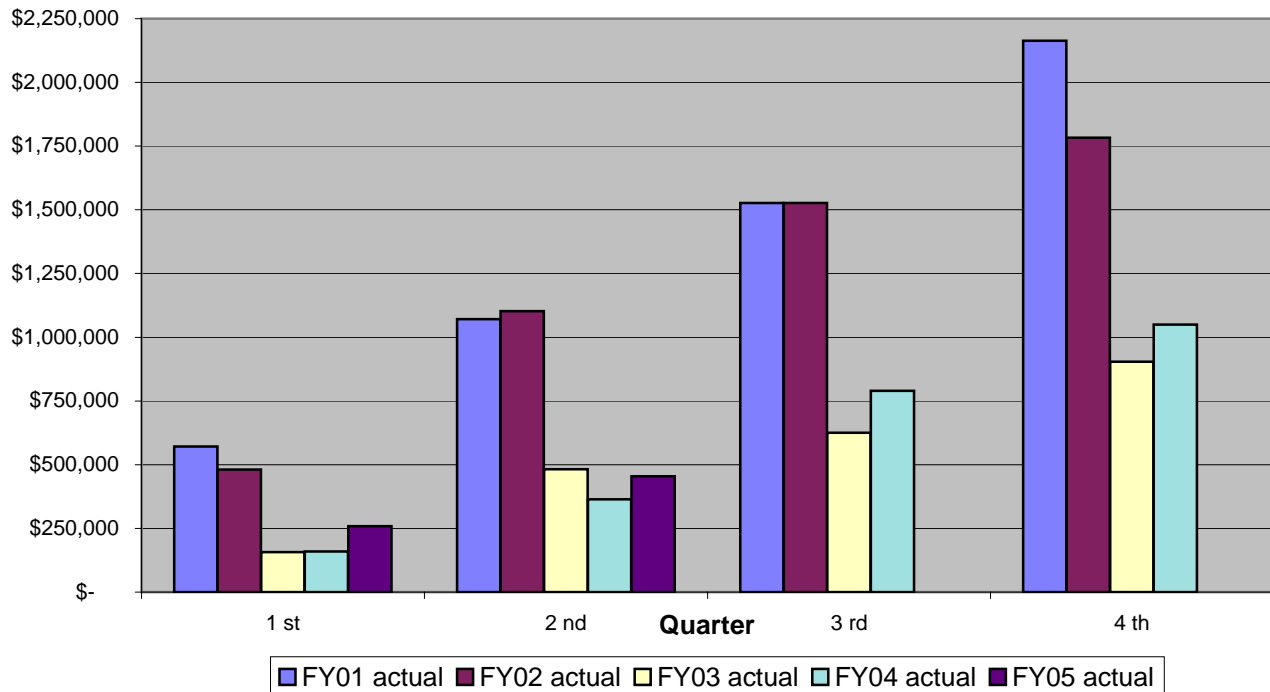
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 571,268	\$ 481,473	\$ 157,193	\$ 159,254	\$ 259,061	
2 nd	1,070,713	1,102,511	482,635	364,466	454,841	
3 rd	1,527,197	1,526,934	625,037	789,367	-	
4 th	2,163,959	1,782,759	904,197	1,050,081	-	1,114,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	26%	27%	17%	15%	23%
2nd qtr/4th qtr	49%	62%	53%	35%	41%
3rd qtr/4th qtr	71%	86%	69%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Rentals

Rental revenue through the second quarter of FY2005 increased \$90,375 (24.80%) compared to the same period in the prior year. The sharp trend upward was due to a 27.2% (\$67,746) increase in Leisure Services Rentals, as well as, an increase of 87% (\$25,646) in Real Estate & Asset Management rentals. Leisure Services incurred significant increases at Charleston Heights Art Center (170%--\$13,170), Cultural Art Reach (220%--\$41,589), and Adult Sports (17%--\$15,680).

**Rentals
2001-2005 Y-T-D**



GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

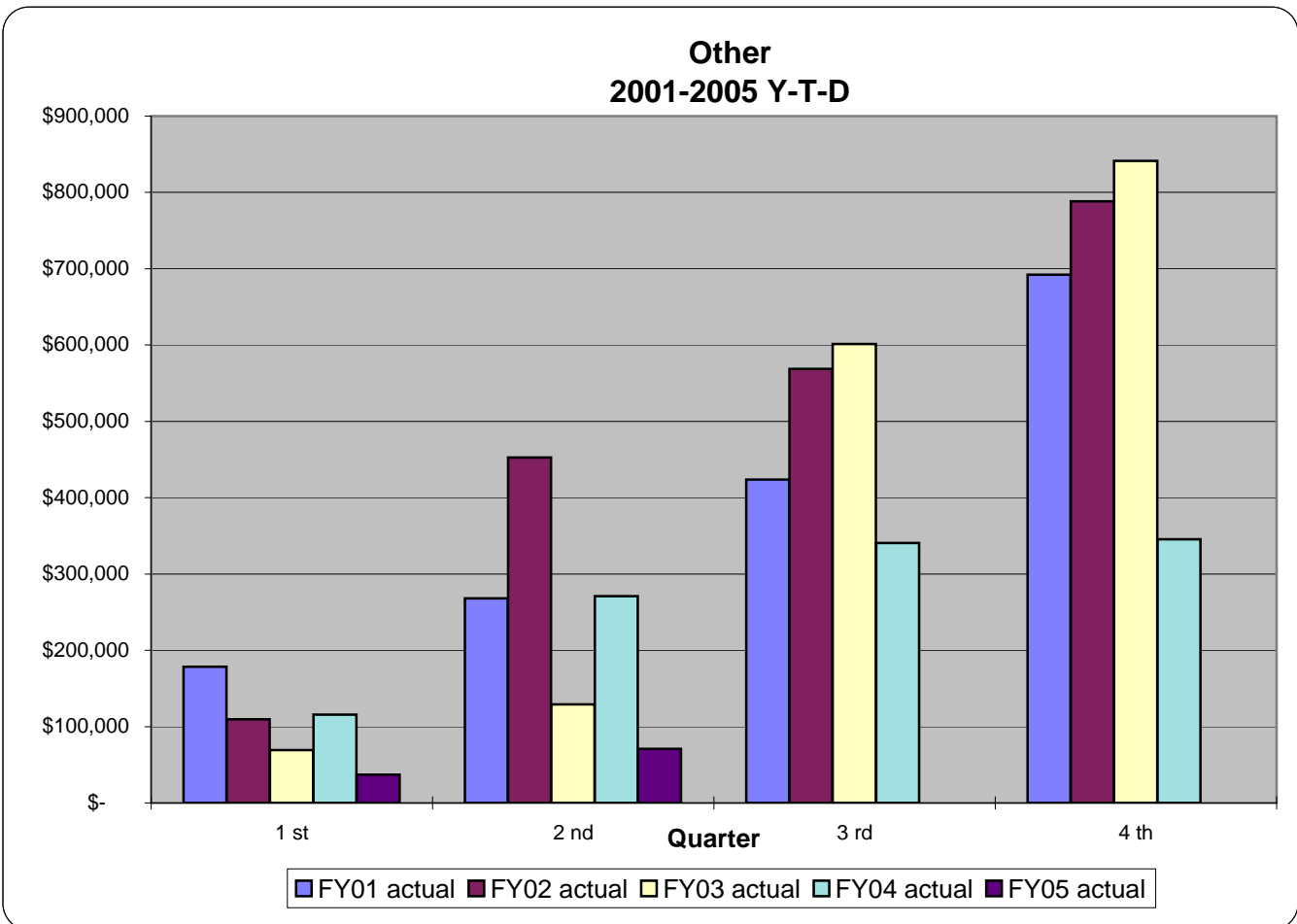
OTHER

	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 178,279	\$ 109,536	\$ 69,294	\$ 115,889	\$ 37,198	
2 nd	268,210	452,762	129,060	270,801	70,783	
3 rd	423,565	568,593	601,464	340,678	-	
4 th	692,058	788,497	841,382	345,510	-	762,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	26%	14%	8%	34%	5%
2nd qtr/4th qtr	39%	57%	15%	78%	9%
3rd qtr/4th qtr	61%	72%	71%	99%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Other

Other revenues decreased \$200,018 (-73.86%) through the second quarter of FY2005 compared to the same period in the prior year. The line items in the category were mostly down throughout the first half of FY2005. The most significant declines were noted in Rebates & Refunds \$96,742 (-94%), Other Reimbursements \$42,507 (-59%), and Gaming Revenue \$29,917 (-38%).



SELECTED ENTERPRISE FUND REVENUES

BUILDING PERMITS

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$2,063,190	\$ 2,581,399	\$ 3,040,816	\$ 3,618,116	\$ 2,973,064	
2 nd	3,976,400	4,738,727	5,628,655	7,168,598	5,528,239	
3 rd	6,142,087	7,373,353	8,750,270	10,961,998	-	
4 th	8,483,603	10,341,143	12,062,148	16,819,715	-	16,060,900

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	25%	25%	22%	19%
2nd qtr/4th qtr	47%	46%	47%	43%	34%
3rd qtr/4th qtr	72%	71%	73%	65%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

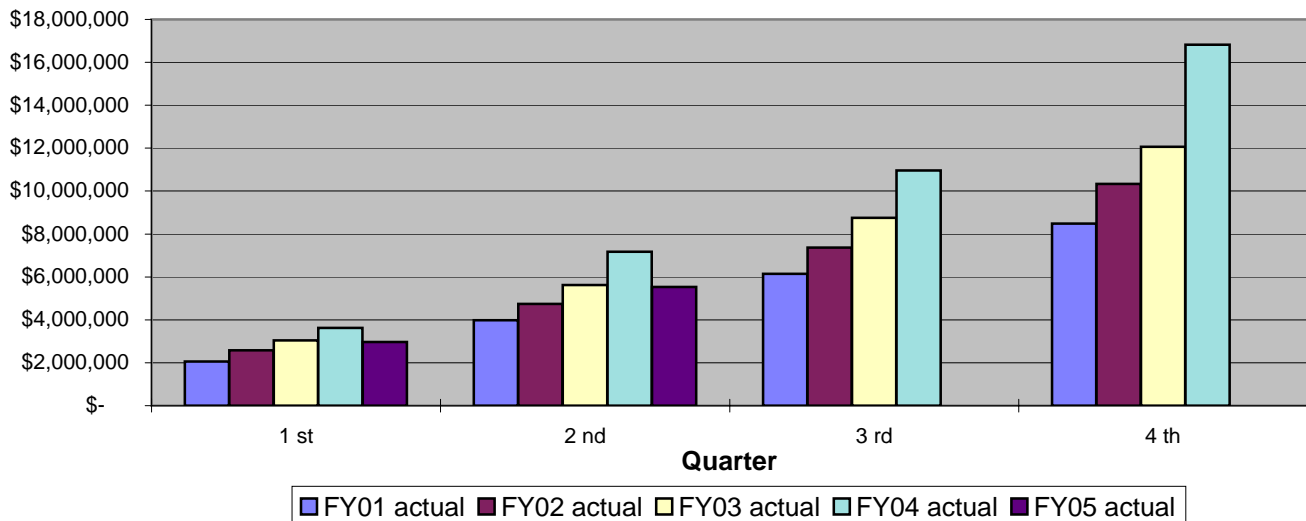
Trend Analysis--Building Permits

Building Permits through the second quarter of FY2005 decreased \$1,640,359 (-22.88%) compared to the prior year. The following highlights the activity in the category for the first half of FY2005:

Structural Permits	\$ (1,105,307)	(-29.94%)
Electrical Permits	\$ (246,975)	(-32.07%)
Plumbing Permits	\$ (227,231)	(-32.25%)
Air Conditioning Permits	\$ (129,408)	(-27.72%)
Plans Check Fees	\$ 12,839	1.04%
Plan O/T Reimbursement	\$ 121,338	100.77%
Express Hourly Plans Check	\$ (52,778)	(-38.05%)

The overall decline in the category was due to a drop in building valuations and the number of permits issued. Specifically, through the second quarter of FY2005, valuations decreased -22.86%, while the number of permits issued declined -17.71%. Valuations declined most significantly for new single family dwellings--a 50.16% decline.

Building Permits 2001-2005 Y-T-D



SELECTED ENTERPRISE FUND REVENUES

SEWER CONNECTION FEES

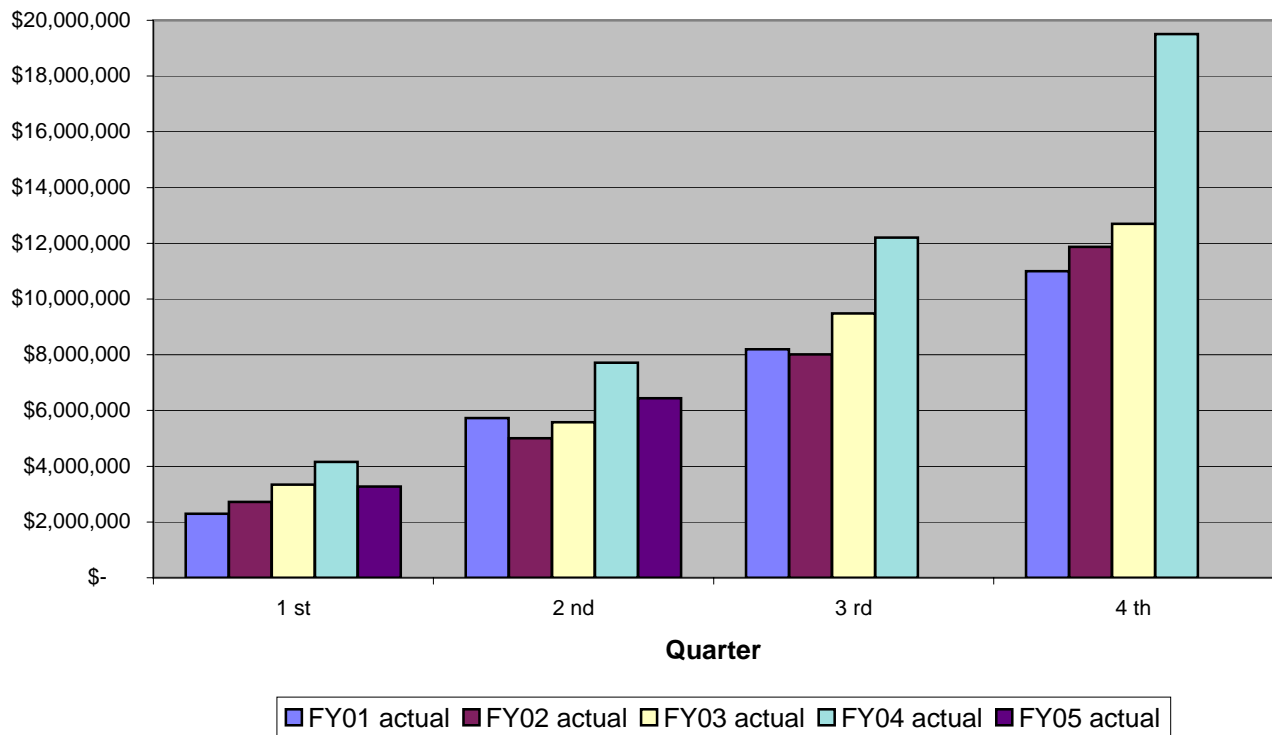
	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$2,298,207	\$ 2,724,882	\$ 3,338,509	\$ 4,151,346	\$ 3,270,694	
2 nd	5,725,137	5,007,338	5,582,530	7,712,063	6,444,249	
3 rd	8,199,776	8,012,105	9,481,747	12,204,556	-	
4 th	11,001,579	11,873,059	12,695,894	19,502,536	-	15,000,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	21%	23%	26%	21%	22%
2nd qtr/4th qtr	52%	42%	44%	40%	43%
3rd qtr/4th qtr	75%	67%	75%	63%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

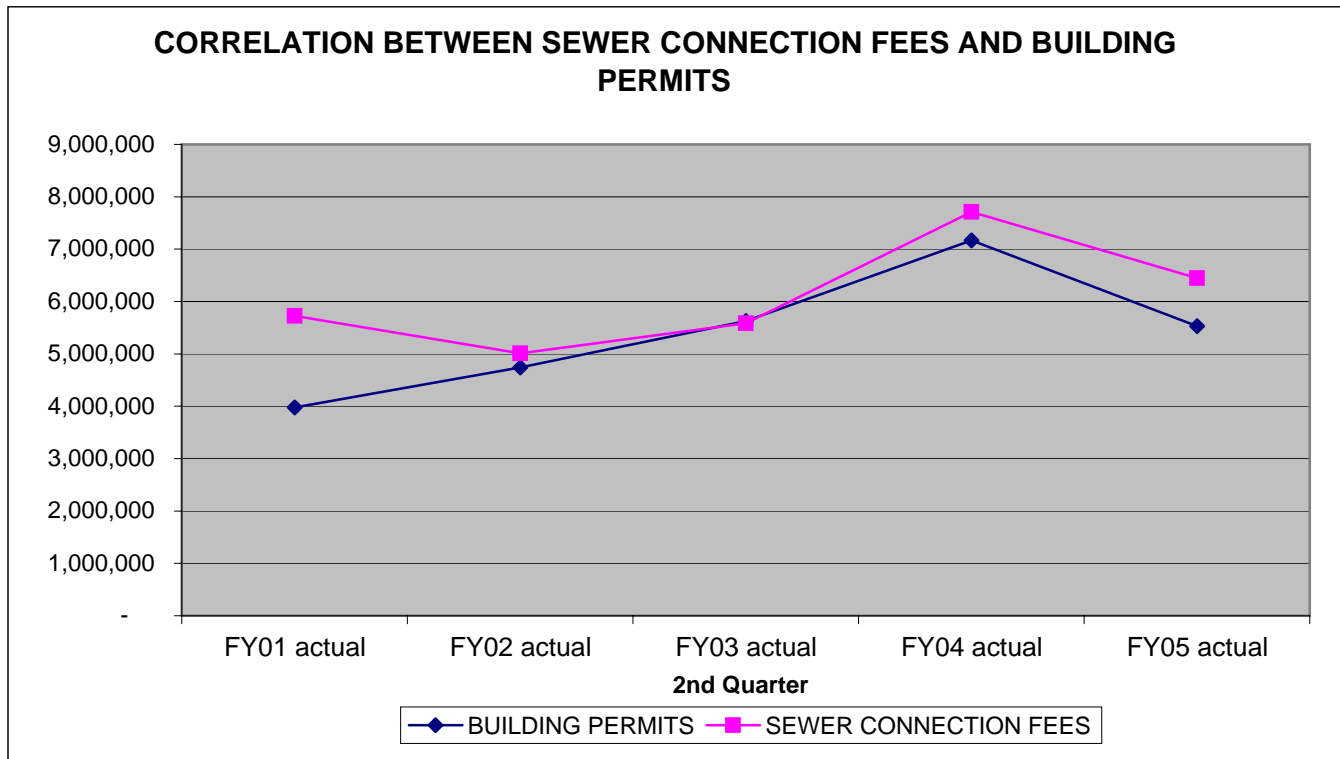
Trend Analysis--Sewer Connection Fees

Sewer Connection fees decreased \$1,267,814 (-16.44%) through the second quarter of FY2005 compared to the prior year. The decline in the category can be attributed to less connections made in the quarter--37% fewer connections. In addition, the number of building permits and construction valuations decreased -17.71% and -22.86%--respectively.

Sewer Connection Fees 2001-2005 Y-T-D



SELECTED ENTERPRISE FUND REVENUES



SELECTED ENTERPRISE FUND REVENUES

PARKING REVENUE

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 875,575	\$ 872,451	\$ 875,320	\$ 919,014	\$ 917,924	
2 nd	1,806,997	1,757,678	1,775,828	1,890,493	2,033,382	
3 rd	2,734,620	2,685,113	2,779,530	2,898,010	-	
4 th	3,652,123	3,574,373	3,723,416	3,880,119	-	3,870,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	24%	24%	24%	24%
2nd qtr/4th qtr	49%	49%	48%	49%	53%
3rd qtr/4th qtr	75%	75%	75%	75%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

Trend Analysis--Parking Revenue

Parking revenue through the second quarter of FY2005 increased \$142,889 (7.56%) compared to the prior year. The revenue category consists of meter fees, fines, and penalties--all three line items increased. Meter fees, Fines, and Penalties increased \$21,435 (3.81%), \$76,657 (7.68%), and \$44,797 (13.60%)--respectively.

**Parking Revenue (Meter Fees, Fines, & Penalties)
2001-2005 Y-T-D**

